

BUTLER | SNOW

February 1, 2021

VIA ELECTRONIC FILING

Hon. Kenneth C. Hill, Chairman
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
TPUC.DocketRoom@tn.gov

RE: *Petition of Tennessee-American Water Company for Approval of the Establishment of a Regulatory Asset; Docket No. 20-00126*

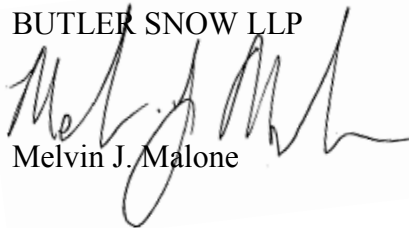
Dear Chairman Hill:

Attached for filing please find *Tennessee-American Water Company's Supplemental Attachment to Response No. 12 and Supplemental Attachment to Response No. 13 to First Discovery Requests of the Consumer Advocate* in the above-captioned matter. The attachment to Response No. 12 has been amended and the attachment to Response No. 13 was inadvertently omitted from the original filing. We apologize for any inconvenience.

As required, one (1) hard copy 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

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Attachment

cc: Elaine K. Chambers, TAWC
Karen H. Stachowski, Consumer Advocate Unit

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BUTLER SNOW LLP

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

IN RE:

**PETITION OF TENNESSEE-AMERICAN
WATER COMPANY FOR APPROVAL
OF THE ESTABLISHMENT OF A
REGULATORY ASSET**

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DOCKET NO. 20-00126

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

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

GENERAL OBJECTIONS

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

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

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

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

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

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

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

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

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

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00126
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE**

Responsible Witness:

Question:

1-12. Provide the monthly trial balance of the Company for the period January 2016 through the most recent information available.

Response:

Please see TAW_R_CAPDR1_012 Attachment which contains the monthly trial balance for TAW for the period of January 2016 through December 2020.

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	426,269
	UP Struct&Imp P	10130420	B3042	6,139,170
	UP Struct&Imp WT	10130430	B3043	8,623,934
	UP Struct&Imp TD	10130440	B3044	1,542,646
	UP Struct&Imp AG	10130450	B3045	1,386,396
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,934,610
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	294,646
	UP Pump Eq SS	10131152	B3112	926,082
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	12,561,689
	UP Dist Reservrs&St	10133000	B3304	12,673,865
	UP TD Mains	10133100	B3314	122,259,187
	UP Svcs	10133300	B3334	27,099,827
	UP Meters	10133410	B3344	10,145,669
	UP Meter Installs	10133420	B3344	13,515,410
	UP Hydrants	10133500	B3354	8,994,971
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	9,688,532
	UP Trans Equip	10134100	B3415	3,742,177
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,394,689
	UP Laboratory Equip	10134400	B3445	205,388
	UP Power Operated Eq	10134500	B3455	315,026
	UP Comm Equip	10134600	B3465	974,399
	UP Misc Equip	10134700	B3475	1,127,647
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	81,615
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	137,601
	CCNC Struct&Imp TD	10630440	B3044	25,679
	CCNC Struct&Imp AG	10630450	B3045	10,817,190
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Grntr Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	8,144
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	204,464
	CCNC WT Eq Non-Media	10632010	B3203	6,556,625
	CCNC Dist Reservrs&St	10633000	B3304	582,197
	CCNC TD MainsNotClss	10633100	B3314	7,343,463
	CCNC Svcs	10633300	B3334	460,399
	CCNC Meters	10633410	B3344	476,755
	CCNC Meter Installs	10633420	B3344	234,496
	CCNC Hydrants	10633500	B3354	374,172
	CCNC Office Furn&Eq	10634010	B3405	2,157,973
	CCNC Trans EqNotClss	10634100	B3415	81,958
	CCNC Tool-Shop-GarEq	10634300	B3435	189,293
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	
	CCNC Comm Equip	10634600	B3465	290,719
	CCNC Misc Equip	10634700	B3475	20,518
	Overall Result			282,654,457
Construction Work In Progress	CWIP	10700000	B105	5,284,781
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	46,024
	CWIP-EngClear Eng OH	10780120	B105	6,464
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttmtm Clr	10790000	B105	
	Overall Result			5,337,269
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(112,515,131)
	A/D - Salvage/Scrap	10802000	B1081	(4,116,672)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	35,243,551
	A/D - Reg Asset	10810000	B1081	(27,288)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(81,425,400)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	86,361
	BNYM TN-ORCC	13122609	B1312	69,830
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	6,018
	BNYM TN-PennCrdt	13122612	B1312	191
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	(572)
	BNYM TN-Cust ARC	13122615	B1312	9,635
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	
	BNYM TN-Client Srvc	13122618	B1312	223
	PNC AWCC-Conc	13140000	B1312	(1,466)

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	January 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,577,247)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (93,437)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611 0
	AWTR/40112000	Res Sales Unbilled	B4611 83,671
	[-] AW02100	Water revenues - res	Result (1,587,013)
	AWTR/40121000	Com Sales Billed	B4612 (1,167,071)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (68,683)
	AWTR/40122000	Com Sales Unbilled	B4612 (56,770)
	[-] AW02101	Water revenues - com	Result (1,292,524)
	AWTR/40131000	Ind Sales Billed	B4613 (252,436)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (14,884)
	AWTR/40132000	Ind Sales Unbilled	B4613 (69,103)
	[-] AW02102	Water revenues - ind	Result (336,423)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (198,438)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 (6,184)
	AWTR/40146000	Priv Fire Unbilled	B4622 41
	[-] AW02104	Water revenues - pri	Result (204,581)
	AWTR/40151000	Publ Auth Billed	B4614 (223,736)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (13,183)
	AWTR/40152000	Publ Auth Unbilled	B4614 (17,577)
	[-] AW02105	Water revenues - pub	Result (254,496)
	AWTR/40161000	Slis/Rsle Billed	B466 (119,671)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (7,046)
	AWTR/40162000	SalesforRsle Unbilld	B466 6,947
	[-] AW02106	Water revenues - sal	Result (119,770)
	AWTR/40171000	Misc Sales Billed	B474 (1,166)
	AWTR/40171100	MiscSlis BilledSurch	B474 (55)
	AWTR/40172000	Misc Sales Unbilled	B474 0
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,221)
	[-] AW0296	Water revenues	Result (3,796,028)
	AWTR/40310100	OthRev-Late Pymt Fee	B470 (33,339)
	AWTR/40310200	OthRev-Rent	B472 (17,196)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,660)
	AWTR/40310500	OthRev-App/InitFee	B471 (17,349)
	AWTR/40310600	OthRev-Usage Data	B471 (1,344)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (15,422)
	AWTR/40319900	OthRev-Misc Svc	B471 (349)
	AWTR/40359900	OthRev WW-Misc Svc	B536 (92)
	[-] AW0298	Other revenues	Result (87,751)
	[-] AW0295	Operating revenues	Result (3,883,779)
	AWTR/51010000	Purchased Water	B6101 4,710
	[-] AW02155	Purchased water	Result 4,710
	AWTR/51510011	Purchased Power SS	B6151 438
	AWTR/51510012	Purchased Power P	B6151 186,662
	AWTR/51510013	Purchased Power WT	B6153 9,286
	AWTR/51510014	Purchased Power TD	B6155 1,668
	AWTR/51510016	Purchased Power AG	B6158 243
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 198,298
	AWTR/51800000	Chemicals	B6183 84,130
	[-] AW02156	Chemicals	Result 84,130
	AWTR/51110000	Waste Disposal	B6753 11,173
	[-] AW02157	Waste disposal	Result 11,173
	[-] AW02126	Production costs	Result 298,311
	AWTR/50100000	Labor Expense	B6018 208,426
	AWTR/50100001	Labor ExpenseAccrual	B6018 (4,486)
	AWTR/50101200	Labor Oper P	B6011 70,759
	AWTR/50101300	Labor Oper WT	B6013 13,159
	AWTR/50101400	Labor Oper TD	B6015 3,796
	AWTR/50101405	Labor Oper TD SupEng	B6015 2,388
	AWTR/50101420	Labor Oper TD Meter	B6015 34,509
	AWTR/50101510	Labor Oper CA MtrRd	B6017 33,433
	AWTR/50101515	Labor Oper CA CstrRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 66,886
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 0
	AWTR/50102400	Labor Maint TD	B6016 6,481
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 11,338
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 7,705
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 7,283
	AWTR/50102600	Labor Maint AG	B6018 0
	AWTR/50109900	Labor Cap Credits	B6018 (107,802)
	AWTR/50110000	Labor NS OT - Natural	B6018 13,396
	AWTR/50111200	LaborOper NS OT P	B6011 1,566
	AWTR/50111300	LaborOper NS OT WT	B6013 133
	AWTR/50111400	LaborOper NS OT TD	B6015 1,839
	AWTR/50111405	LaborOperNS OT TD SE	B6015 0
	AWTR/50111420	LaborOperNS OT TD Mt	B6015 544
	AWTR/50111510	LaborOperNS OT CA MR	B6017 261

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2016
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(280,741)
	PNC AWCC-PR-Out ACH	13140202	B1312	1,250
	PNC AWCC-PR-Out Chk	13140203	B1312	(1,250)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(70,776)
	Suntrust TN	13180100	B1312	534,730
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	(4,234)
	Suntrust TN-NSF	13180116	B1312	414
	First Volunteer Bank	13182600	B1312	36,205
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			389,484
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,514,385
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(755)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(377,960)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	2,271
	A/R Assoc Co-Recon	14510100	B142	0
	I/C Syst Clearing-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	7,830
	A/R AssocCo-Div Eqv	14573000	B145	2,787
	Misc A/R-Recon Acct	14610000	B142	427,287
	Misc A/R-Manual	14611000	B142	13,975
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	88,976
	Misc A/R-Employees	14613000	B142	31
	Misc A/R-EmpI P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(59,692)
	Overall Result			3,619,964
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,127,212
	Overall Result			2,127,212
Materials and Supplies	Inventory-Plant Mat	15110000	B151	641,995
	Inventory-Chemicals	15130000	B151	114,241
	Inventory-Other M&S	15140000	B153	(25,949)
	Inventory-Price Diff	15199997	B153	
	Overall Result			730,286
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	110,743
	Prepaid Insur	16520000	B162	27,576
	Prepaid Insur - I/C	16525000	B162	(32,115)
	Prepaid PUC/PSC	16530000	B162	(15,580)
	Prepaid Audit Fees	16540000	B162	2,096
	Prepaid Other	16550000	B162	23,708
	Prepaid Other-Global	16550010	B162	88,414
	Overall Result			219,842
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	47,697
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	69,426
	RA-ITRtr-Other	18504500	B1862	712,715
	RA-ITRtr-St TaxChge	18505100	B1862	3,025,785
	RA-ITRtr-Accu Amort	18505500	B1862	(407,035)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	19,960
	RA-Unamort Debt Exp	18661000	B181	23,940
	RA-UnamortDebtExpl/C	18661500	B181	1,071,967
	RA-Def Pension	18641000	B1862	13,741
	RA-Def Vacation Pay	18680101	B174	222,589
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	6,268
	Overall Result			6,542,996
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,616
	Overall Result			63,616
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	47,697
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	69,426
	RA-ITRtr-Other	18504500	B1862	712,715
	RA-ITRtr-St TaxChge	18505100	B1862	3,025,785
	RA-ITRtr-Accu Amort	18505500	B1862	(407,035)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	19,960
	RA-Unamort Debt Exp	18661000	B181	23,940
	RA-UnamortDebtExpl/C	18661500	B181	1,071,967
	RA-Def Pension	18641000	B1862	13,741
	RA-Def Vacation Pay	18680101	B174	222,589
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	6,268
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,616
	Overall Result			6,606,612
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	January 2016
	AWTR/50111600	LaborOper NS OT AG	B6018 2,734
	AWTR/50112200	LaborMaint NS OT P	B6012 0
	AWTR/50112300	LaborMaint NS OT WT	B6014 0
	AWTR/50112400	LaborMaint NS OT TD	B6016 296
	AWTR/50112420	LaborMaintNSOT TD Mn	B6016 1,026
	AWTR/50112430	LaborMaintNSOT TD Sv	B6016 0
	AWTR/50112435	LaborMaintNSOT TD Mt	B6016 0
	AWTR/50112440	LaborMaintNSOT TD Hy	B6016 329
	AWTR/50112600	LaborMaint NS OT AG	B6018 0
	AWTR/50119900	LaborNSOT CapCredits	B6018 (10,131)
	AWTR/50120000	Labor OT - Natural	B6018 6,132
	AWTR/50121200	LaborOper OT P	B6011 1,480
	AWTR/50121300	LaborOper OT WT	B6013 3,185
	AWTR/50121400	LaborOper OT TD	B6015 325
	AWTR/50121420	LaborOperOT TD Meter	B6015 0
	AWTR/50121510	LaborOperOT CA MtrRd	B6017 0
	AWTR/50121600	LaborOper OT AG	B6018 0
	AWTR/50122400	LaborMaint OT TD	B6016 29
	AWTR/50122420	LaborMaintOT TD Main	B6016 0
	AWTR/50122430	LaborMaintOT TD Svc	B6016 0
	AWTR/50129900	Labor OT Cap Credits	B6018 (1,030)
	AWTR/50171000	Annual Incent Plan	B6018 15,441
	AWTR/50171600	Comp Exp-Options	B6018 393
	AWTR/50171800	Comp Exp-RSU's	B6018 1,478
	AWTR/50185000	Severance	B6018 0
	[-] AW02158	Salaries and wages	Result 393,302
	AWTR/50610000	Pension Expense	B6048 34,440
	AWTR/50610100	Pension Cap Credits	B6048 (6,584)
	[-] AW02159	Pension expense	Result 27,856
	AWTR/50510000	PBOP Expense	B6048 58,142
	AWTR/50510100	PBOP Cap Credits	B6048 (16,430)
	AWTR/50550000	Group Insur Expense	B6048 88,226
	AWTR/50550100	Group Ins Cap Creds	B6048 (23,609)
	[-] AW02160	Group insurance expe	Result 106,329
	AWTR/50421000	401k Expense	B6048 13,077
	AWTR/50421100	401k Exp Cap Credits	B6048 (3,135)
	AWTR/50422000	DCP Expense	B6048 18,970
	AWTR/50422100	DCP Exp Cap Credits	B6048 (4,182)
	AWTR/50423000	ESPP Expense	B6048 271
	AWTR/50424000	DC SERP Expense	B6048 223
	AWTR/50426000	Retiree Medical Exp	B6048 1,414
	AWTR/50426100	Retiree Med Cap Cr	B6048 (344)
	AWTR/50450012	Other Welfare P	B6048 0
	AWTR/50450015	Other Welfare CA	B6047 0
	AWTR/50450016	Other Welfare AG	B6048 2,525
	AWTR/50451000	Employee Awards	B6048 (580)
	AWTR/50452000	Emp Physical Exams	B6048 33
	AWTR/50456000	Tuition Aid	B6048 2,624
	AWTR/50457000	Training	B6048 1,462
	AWTR/50458000	Referral Bonus	B6048 0
	[-] AW02161	Other benefits	Result 32,357
	[-] AW02127	Employee-related cos	Result 559,844
	AWTR/53401000	AWWSC Labor OPEX	B6348 236,404
	AWTR/53401100	AWWSC Pension OPEX	B6348 21,502
	AWTR/53401200	AWWSC Group Ins OPEX	B6348 37,096
	AWTR/53401300	AWWSC Other Ben OPEX	B6348 14,276
	AWTR/53401400	AWWSC Cont Svcs OPEX	B6348 52,033
	AWTR/53401500	AWWSC Off Suppl OPEX	B6348 12,210
	AWTR/53401700	AWWSC Rents OPEX	B6348 14,473
	AWTR/53401900	AWWSC Maint OPEX	B6348 11,849
	AWTR/53402100	AWWSC Oth O&M OPEX	B6348 32,297
	AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348 41,277
	AWTR/53402300	AWWSC Gen Tax OPEX	B6348 37,358
	AWTR/53402400	AWWSC Interest OPEX	B6348 2,995
	AWTR/53402500	AWWSC Oth Inc OPEX	B6348 (3,384)
	AWTR/53402600	AWWSC Inc Tax OPEX	B6348 411
	AWTR/53481000	AWWSC Labor CAPX	B6348 0
	AWTR/53481100	AWWSC Pension CAPX	B6348 0
	AWTR/53481200	AWWSC Group Ins CAPX	B6348 0
	AWTR/53481300	AWWSC Other Ben CAPX	B6348 0
	AWTR/53481500	AWWSC Off Suppl CAPX	B6348 0
	AWTR/53482100	AWWSC Oth O&M CAPX	B6348 0
	AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348 0
	AWTR/53482300	AWWSC Gen Tax CAPX	B6348 0
	AWTR/53482400	AWWSC Interest CAPX	B6348 0
	AWTR/53482500	AWWSC Oth Inc CAPX	B6348 0
	[-] AW02185	Service Company Cost	Result 510,798
	AWTR/53110011	Contr Svc-Eng SS	B6311 (255)
	AWTR/53110013	Contr Svc-Eng WT	B6313 0
	AWTR/53110016	Contr Svc-Eng AG	B6318 0
	AWTR/53150011	Contr Svc-Other SS	B6351 0
	AWTR/53150013	Contr Svc-Other WT	B6353 0
	AWTR/53150014	Contr Svc-Other TD	B6355 29,881
	AWTR/53150016	Contr Svc-Other AG	B6358 7,482
	AWTR/53151016	Contr Svc-Temp EE AG	B6358 0
	AWTR/53152000	Contr Svc-Lab Testng	B6353 1,167
	AWTR/53153000	Contr Svc-Accountng	B6328 0
	AWTR/53154000	Contr Svc-Audit Fees	B6328 4,186
	AWTR/53155000	Contr Svc-Legal	B6338 1,142
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
	[-] AW02162	Contracted services	Result 43,603
	AWTR/52532011	Electricity SS	B6751 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2016
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,421,383
	Overall Result			26,421,383
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			477,856
	Overall Result			28,965,326
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(260,039)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,439,961
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(260,039)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,439,961
Short-Term Debt	IHC Bank	23121000	B234	17,834,051
	IHC Clear Out Pymt	23121001	B234	(14,973)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			16,679,423
Accounts Payable	A/P-Recon Acct	23410000	B231	411,217
	A/P I/C-Recon	23410100	B231	67,976
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	24,694
	A/P-Contrctd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	
	A/P-Wrkbasket Accrcl	23430600	B231	18,290
	A/P-Pcard Accrual	23430700	B231	15,952
	A/P-Misc Global	23431000	B231	304,964
	A/P-Proj Cost Accrcl	23435000	B231	2,833,350
	A/P-GRIR CapSvc	23436000	B231	16,547
	A/P Assoc Co	23510000	B233	3,052
	A/P Assoc Co-SCoBill	23520000	B233	(664,142)
	A/P Assoc Co-SCoBill	23520001	B233	619,320
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			3,651,221
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(603,514)
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(755,274)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	39
	Accr Tax-FICA	23652100	B23611	34,614
	Accr Tax-SUTA	23652200	B23611	
	Accr Tax-Property	23653000	B23611	3,293,954
	Accr Tax-Use Tax	23654000	B23611	3,780
	Accr Tax-FRTax-IncTx	23654110	B23611	462,000
	Overall Result			2,276,683
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	944,554
	Overall Result			1,129,512
Other current liabilities	Accr Vacation Pay	24120000	B241	222,589
	Accr Power	24120200	B241	225,498
	Accr Legal	24120300	B241	37,382
	Accr Wages	24120600	B241	248,246
	Accr Insurance	24120700	B241	45,303
	Accr Insur Retro Adj	24120710	B241	279,190
	Accr Waste Disposal	24121000	B241	39,014
	Accr Retiree Medical	24121100	B241	18,913
	Accr DCP Contrib	24121200	B241	9,126
	Accr Bank Fees	24121400	B241	16,802
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	6,217
	Accr Incentive Plan	24123000	B241	249,631
	Accr Paving	24126200	B241	61,142
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	13,622
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	
	WH PR-Garnishments	24142008	B241	1,836
	WH PRTx Coll Pay FIT	24142010	B241	(5,826)
	WH PRTx Coll PayFICA	24142013	B241	(1,783)
	WH PR-ESPP	24142014	B241	4,095
	WH PR-Tax Coll SIT	24142100	B241	
	GRIR-Stock E - Mat	24161000	B241	25,121
	GRIR-Stock C - Chem	24163000	B241	23,546
	GRIR-Non-inventory	24164000	B241	211,126
	GRIR-CapEx Accrcl Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	93

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	January 2016
	AWTR/52532013	Electricity WT	B6753 1,552
	AWTR/52532014	Electricity TD	B6755 1,446
	AWTR/52532016	Electricity AG	B6758 43
	AWTR/52546011	Grounds Keeping SS	B6751 0
	AWTR/52546013	Grounds Keeping WT	B6753 0
	AWTR/52546014	Grounds Keeping TD	B6755 0
	AWTR/52546016	Grounds Keeping AG	B6758 0
	AWTR/52548013	Heating Oil/Gas WT	B6753 461
	AWTR/52548014	Heating Oil/Gas TD	B6755 708
	AWTR/52548016	Heating Oil/Gas AG	B6758 34
	AWTR/52550013	Janitorial WT	B6753 0
	AWTR/52550016	Janitorial AG	B6758 4,137
	AWTR/52571011	Security Svc SS	B6751 2,188
	AWTR/52571013	Security Svc WT	B6753 0
	AWTR/52571014	Security Svc TD	B6755 193
	AWTR/52571016	Security Svc AG	B6758 0
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578013	Trash Removal WT	B6753 252
	AWTR/52578014	Trash Removal TD	B6755 559
	AWTR/52578016	Trash Removal AG	B6758 0
	AWTR/52583013	Water & WW WT	B6753 2,053
	AWTR/52583016	Water & WW AG	B6758 0
	[-] AW02187	Building Maintenance	Result 13,627
	AWTR/52574013	Telephone WT	B6753 4,748
	AWTR/52574014	Telephone TD	B6755 1,288
	AWTR/52574016	Telephone AG	B6758 3,297
	AWTR/52574111	Cell Phone SS	B6751 826
	AWTR/52574113	Cell Phone WT	B6753 53
	AWTR/52574114	Cell Phone TD	B6755 89
	AWTR/52574115	Cell Phone CA	B6757 1,510
	AWTR/52574116	Cell Phone AG	B6758 3,783
	AWTR/52574200	Data Lines AG	B6758 130
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,266
	AWTR/52574315	Wireless Serv 1st CA	B6757 0
	AWTR/52574316	Wireless Serv 1st AG	B6758 0
	[-] AW02188	Telecommunication ex	Result 16,990
	AWTR/52562513	Overnight Shippng WT	B6753 299
	AWTR/52562514	Overnight Shippng TD	B6755 0
	AWTR/52562516	Overnight Shippng AG	B6758 252
	AWTR/52566016	Postage AG	B6758 334
	AWTR/52566700	Printing	B6758 221
	[-] AW02189	Postage, printing an	Result 1,105
	AWTR/52510016	Bank Svc Charges-AG	B6758 245
	AWTR/52512500	Books&Publications	B6758 0
	AWTR/52526100	Credit Line Fees I/C	B6758 7,319
	AWTR/52562011	Off&Adm Supplies SS	B6751 0
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 284
	AWTR/52562015	Off&Adm Supplies CA	B6757 430
	AWTR/52562016	Off&Adm Supplies AG	B6758 1,248
	AWTR/52571500	Software Licenses	B6758 4,588
	AWTR/52582013	Uniforms WT	B6753 235
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 451
	AWTR/52582016	Uniforms AG	B6757 1,630
	AWTR/52801000	Capital Purchase Clr	B6758 0
	[-] AW02163	Office supplies and	Result 16,429
	AWTR/52503000	Advertising	B6608 4,550
	[-] AW02190	Advertising & market	Result 4,550
	AWTR/52534000	Employee Expenses	B6758 6,409
	AWTR/52534200	Conferences & Reg	B6758 35
	AWTR/52535000	Meals Deductible	B6758 2,905
	AWTR/52567000	Relocation Expenses	B6758 3,321
	[-] AW02109	Employee related exp	Result 12,669
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 5
	AWTR/52001200	M&S Oper P	B6201 623
	AWTR/52001300	M&S Oper WT	B6203 12,025
	AWTR/52001400	M&S Oper TD	B6205 172
	AWTR/52001500	M&S Oper CA	B6207 0
	AWTR/52001600	M&S Oper AG	B6208 10,173
	AWTR/52501100	Misc Oper SS	B6751 0
	AWTR/52501300	Misc Oper WT	B6753 282
	AWTR/52501400	Misc Oper TD	B6755 3,258
	AWTR/52501600	Misc Oper AG	B6758 (11,121)
	AWTR/52514000	Charitb Contr Deduct	B6758 2,500
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 500
	AWTR/52514600	Charitb Don-Commnty	B6758 0
	AWTR/52514700	Community Partnrshps	B6758 0
	AWTR/52514800	Community Cmmrd In	B6758 0
	AWTR/52514900	Cust Education	B6758 0
	AWTR/52514904	Cust Edu Comm-Consrv	B6758 0
	AWTR/52514905	Cust Edu Comm-Print	B6758 4,410
	AWTR/52514907	Cust Edu-Press Rls	B6758 0
	AWTR/52514908	Cust Edu-MediaEditor	B6758 0
	AWTR/52515000	Commun Relations-E	B6758 0
	AWTR/52515001	Commun Relations-S	B6758 0
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 4,348
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 624
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 1,167

Structure	G/L Account	Account	NARUC	January 2016
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(7,998,967)
	CFO Sales Tax-CIS	24172100	B241	8,289,889
	Def Rev-Curr Portion	24199700	B241	397,332
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,703,132
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	
	Adv Constr-NT ExtDep	25212000	B252	4,777,108
	Adv Constr-NT Hydr	25215000	B252	144,983
	Adv Constr-NT WIP	25217000	B252	428,227
	Adv Constr-Tax Svcs	25223000	B252	165,312
	Adv Constr-Tax WIP	25227000	B252	51,657
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			5,296,287
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	36,204,666
	Def SIT Liab-Other	25321000	B283	6,669,751
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			42,874,417
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	12,709
	Unamort ITC-4%	25510200	B2551	49,871
	Unamort ITC-10%	25510300	B2551	436,376
	Overall Result			498,956
Regulatory liability	RL-ITRR-ExDFAUDCFIT	25621100	B253	350,786
	RL-ITRR-Deficit Def	25622000	B253	(412,250)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(192,683)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,875
	RL-ITRR-ITC GrUp4%	25626100	B253	31,869
	RL-ITRR-ITC GrUp10%	25626200	B253	252,194
	RL-Pension Tracker	25633000	B253	1,670,748
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	24,848
	RL-Cost of Removal	25700000	B1081	(576,989)
	RL-COR RWIP	25710000	B1862	(2,657,602)
	Overall Result			(1,501,204)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,622,567)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,622,567)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	395,043
	Accr OPEB MedSubs	26221500	B253	515,831
	Overall Result			910,874
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	223
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	2,567
	FIN 48 Reserve-Fed	26580000	B265	24,385
	FIN 48 Reserve-State	26581000	B265	295,127
	Overall Result			347,196
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,831,311
	CIAC-NT Ext Dep	27112000	B271	2,968,991
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	978,926
	CIAC-NT Other	27116000	B271	2,980,114
	CIAC-NT WIP	27117000	B271	886,927
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,947,225
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	12,872
	AccAmort CIAC-Other	27206000	B272	(4,090,345)
	AccAmort CIAC-Tax	27210000	B272	(721,871)
	Overall Result			13,434,892

G/L Account	Account	NARUC	January 2016
	AWTR/52554500	Lab Supplies	B6753 1,943
	AWTR/52556000	Lobbying Expenses	B6758 450
	AWTR/52564000	Penalties Non-deduct	B6758 0
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 0
	AWTR/52585000	Discounts Available	B6758 (1,684)
	AWTR/52586000	PO Small Differences	B6758 (64)
	[-] AW02166	Miscellaneous expens	Result 30,796
	AWTR/54110016	Rents-Real Prop AG	B6418 455
	AWTR/54140013	Rents-Equip WT	B6423 0
	AWTR/54140014	Rents-Equip TD	B6425 0
	AWTR/54140015	Rents-Equip CA	B6427 0
	AWTR/54140016	Rents-Equip AG	B6428 441
	[-] AW02165	Rents	Result 896
	AWTR/55000000	Transportation (O&M)	B6508 4,787
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B5603 0
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 689
	AWTR/55000021	Trans Maint SS	B6502 0
	AWTR/55000024	Trans Maint TD	B6506 54
	AWTR/55000100	Trans Cap Credits	B6508 (11,987)
	AWTR/55010100	Trans Lease Costs	B6508 4,841
	AWTR/55010200	Trans Lease Fuel	B6508 9,594
	AWTR/55010300	Trans Lease Maint	B6508 12,664
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 564
	[-] AW02164	Transportation	Result 21,205
	[-] AW02128	Operating supplies a	Result 161,870
	AWTR/57010015	Uncoll Accts Exp CA	B6707 79,958
	AWTR/57010016	Uncoll Accts Exp AG	B6707 0
	[-] AW02168	Uncollectible account	Result 79,958
	AWTR/52501500	Misc Oper CA	B6757 0
	AWTR/52510015	Bank Svc Charges-CA	B6757 11,098
	AWTR/52514906	Cust Edu-Bill Insert	B6758 127
	AWTR/52520000	Collection Agencies	B6757 22,014
	AWTR/52542015	Forms CA	B6757 7,143
	AWTR/52562515	Overnight Shippng CA	B6757 0
	AWTR/52566015	Postage CA	B6757 32,177
	[-] AW02170	Customer accounting,	Result 72,560
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678 0
	AWTR/56670000	Reg Exp-Other	B6678 9,522
	[-] AW02172	Regulatory expense	Result 9,522
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 28,298
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,834
	AWTR/55720100	Ins W/C Cap Credits	B6588 (2,334)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,852
	[-] AW02171	Insurance other than	Result 43,905
	AWTR/62002100	M&S Maint SS	B6202 6,973
	AWTR/62002200	M&S Maint P	B6202 1,264
	AWTR/62002300	M&S Maint WT	B6204 51
	AWTR/62002400	M&S Maint TD	B6206 2,598
	AWTR/62502300	Misc Maint WT	B6754 0
	AWTR/62502100	Misc Maint SS	B6752 3,677
	AWTR/62502200	Misc Maint P	B6752 0
	AWTR/62502400	Misc Maint TD	B6756 6,137
	AWTR/62502435	Misc Maint TD Meters	B6756 576
	AWTR/62502600	Misc Maint AG	B6758 13,730
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 17,640
	AWTR/62520824	Misc Maint PermitsTD	B6756 12,200
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 0
	AWTR/63150021	Contr Svc-Maint SS	B6352 (12,953)
	AWTR/63150022	Contr Svc-Maint P	B6353 0
	AWTR/63150023	Contr Svc-Maint WT	B6354 0
	AWTR/63150024	Contr Svc-Maint TD	B6356 482
	AWTR/63150026	Contr Svc-Maint AG	B6358 0
	[-] AW02129	Maintenance supplies	Result 52,376
	[-] AW02111	Operation and mainte	Result 1,789,144
	AWTR/68011000	Depr -UPIS General	B403 589,625
	AWTR/68012000	Depr -Amort CIAC Tx	B403 (4,320)
	AWTR/68012500	Depr-Amort CIAC Nntx	B403 (13,667)
	[-] AW02132	Depreciation	Result 571,639
	AWTR/68254000	Amort-RegAsset AFUDC	B4071 3,764
	AWTR/68255000	Amort-UPAA	B406 624
	AWTR/68258000	Amort-Reg Asset	B4071 98
	[-] AW02133	Amortization	Result 4,486
	AWTR/68311000	Rem Costs-ARO/NNS	B403 30,726
	AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403 (318)
	AWTR/68312500	Rmv Csts-NNS CIAC NT	B403 (1,530)
	[-] AW02134	Removal costs, net	Result 28,879
	[-] AW02112	Depreciation and amo	Result 605,003
	AWTR/69011000	FIT-Current	B40910 42,146
	AWTR/69012000	FIT-Prior Year Adj	B40910 0
	[-] AW02150	Current federal inco	Result 42,146
	AWTR/69021000	SIT-Current	B40911 1,480
	AWTR/69022000	SIT-Prior Year Adj	B40911 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	January 2016
[-] AW02151	Current state income	Result	1,480
[-] AW02146	Current income taxes	Result	43,626
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	257,217
[-] AW02148	Deferred federal inc	Result	265,895
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	59,486
[-] AW02149	Deferred state incom	Result	58,185
[-] AW02122	Deferred taxes	Result	324,080
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	361,342
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	2,769
AWTR/68532100	FUTA Cap Credits	B40812	(700)
AWTR/68533000	FICA	B40812	39,335
AWTR/68533100	FICA Cap Credits	B40812	(8,805)
AWTR/68535000	SUTA	B40812	13,057
AWTR/68535100	SUTA Cap Credits	B40812	(3,289)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	15,580
[-] AW02113	General taxes	Result	391,147
[-] AW02108	Operating expenses,	Result	3,146,637
[-] AW02184	Operating Income (lo	Result	(737,142)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(12,451)
[-] AW02117	Allowance for funds	Result	(12,451)
AWTR/71511000	M&J Revenues	B415	(9,322)
AWTR/71521000	M&J Expenses	B416	2,292
[-] AW02142	Other miscellaneous	Result	(7,030)
[-] AW0218	Other Income	Result	(19,481)
AWTR/75820000	Othr Income Deductns	B426	0
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	337
[-] AW02152	Current federal inco	Result	337
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	12
[-] AW02153	Current state income	Result	12
[-] AW02130	Other Deductions	Result	713
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	10,932
[-] AW02136	Interest on short-te	Result	10,932
AWTR/85000000	AFUDC Debt	B420	(8,375)
[-] AW02118	Allowance for borrow	Result	(8,375)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,442
[-] AW02119	Amortization of debt	Result	5,723
[-] AW02116	Interest Charges	Result	278,054
[-] AW02110	Other Income (Expens	Result	259,287
[-] AW02182	Income (loss) before	Result	(477,856)
[-] AW02181	Net income (loss)	Result	(477,856)
[-] AW02180	Net Income Available	Result	(477,856)
[-] AW0294	PROFIT & LOSS STATEM	Result	(477,856)
[-] AW02	Regulatory	Result	(477,856)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	426,269
	UP Struct&Imp P	10130420	B3042	6,130,551
	UP Struct&Imp WT	10130430	B3043	7,985,856
	UP Struct&Imp TD	10130440	B3044	1,542,646
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,910,142
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	294,646
	UP Pump Eq SS	10131152	B3112	922,640
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,706,377
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	122,435,446
	UP Svcs	10133300	B3334	27,114,408
	UP Meters	10133410	B3344	10,146,841
	UP Meter Installs	10133420	B3344	13,502,091
	UP Hydrants	10133500	B3354	9,002,878
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	9,680,890
	UP Trans Equip	10134100	B3415	3,726,273
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,396,770
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	986,329
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	81,615
	CCNC Struct&Imp P	10630420	B3042	203,700
	CCNC Struct&Imp WT	10630430	B3043	345,798
	CCNC Struct&Imp TD	10630440	B3044	25,679
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Grntr&Eq	10631000	B3102	
	CCNC Pump Eq Electr	10631120	B3112	8,190
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	213,207
	CCNC WT Eq Non-Media	10632010	B3203	6,441,151
	CCNC Dist Reservrs&St	10633000	B3304	580,805
	CCNC TD MainsNotClss	10633100	B3314	7,376,126
	CCNC Svcs	10633300	B3334	555,623
	CCNC Meters	10633410	B3344	520,283
	CCNC Meter Installs	10633420	B3344	230,012
	CCNC Hydrants	10633500	B3354	411,312
	CCNC Office Furn&Eq	10634010	B3405	2,158,882
	CCNC Trans EqNotClss	10634100	B3415	895,923
	CCNC Tool-Shop-GarEq	10634300	B3435	189,293
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	
	CCNC Comm Equip	10634600	B3465	286,772
	CCNC Misc Equip	10634700	B3475	18,365
	Overall Result			282,350,913
Construction Work In Progress	CWIP	10700000	B105	6,582,286
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(137,865)
	CWIP-EngClear Eng OH	10780120	B105	11,283
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttmt&Clr	10790000	B105	
	Overall Result			6,455,703
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(113,315,883)
	A/D - Salvage/Scrap	10802000	B1081	(4,174,432)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	35,404,467
	A/D - Reg Asset	10810000	B1081	(27,386)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(82,123,094)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	(41)
	BNYM TN-Cust LBX	13122608	B1312	117,736
	BNYM TN-ORCC	13122609	B1312	73,743
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	11,628
	BNYM TN-PennCrdt	13122612	B1312	234
	BNYM TN-ERtrn-Mellon	13122613	B1312	
	BNYM TN-ERtrn-ORCC	13122614	B1312	(429)
	BNYM TN-Cust ARC	13122615	B1312	34,444
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	February 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,589,527)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (91,959)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (21,399)
	[-] AW02100	Water revenues - res	Result (1,702,886)
	AWTR/40121000	Com Sales Billed	B4612 (1,154,861)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (67,031)
	AWTR/40122000	Com Sales Unbilled	B4612 49,370
	[-] AW02101	Water revenues - com	Result (1,172,522)
	AWTR/40131000	Ind Sales Billed	B4613 (318,010)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (18,304)
	AWTR/40132000	Ind Sales Unbilled	B4613 (8,931)
	[-] AW02102	Water revenues - ind	Result (345,245)
	AWTR/40142000	Publ Fire Unbilled	B4621 1,798
	[-] AW02103	Water revenues - pub	Result 1,798
	AWTR/40145000	Priv Fire Billed	B4622 (198,796)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 129
	AWTR/40146000	Priv Fire Unbilled	B4622 (1,798)
	[-] AW02104	Water revenues - pri	Result (200,464)
	AWTR/40151000	Publ Auth Billed	B4614 (267,557)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (15,385)
	AWTR/40152000	Publ Auth Unbilled	B4614 18,519
	[-] AW02105	Water revenues - pub	Result (264,423)
	AWTR/40161000	Slis/Rsle Billed	B466 (79,822)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (4,566)
	AWTR/40162000	SalesforRsle Unbilld	B466 (9,108)
	[-] AW02106	Water revenues - sal	Result (93,495)
	AWTR/40171000	Misc Sales Billed	B474 (1,187)
	AWTR/40171100	MiscSlis BilledSurch	B474 (47)
	AWTR/40172000	Misc Sales Unbilled	B474 0
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,234)
	[-] AW0296	Water revenues	Result (3,778,471)
	AWTR/40310100	OthRev-Late Pymt Fee	B470 (31,255)
	AWTR/40310200	OthRev-Rent	B472 (17,709)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,920)
	AWTR/40310500	OthRev-App/InitFee	B471 (19,090)
	AWTR/40310600	OthRev-Usage Data	B471 (1,330)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (24,180)
	AWTR/40319900	OthRev-Misc Svc	B471 (161)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (96,645)
	[-] AW0295	Operating revenues	Result (3,875,116)
	AWTR/51010000	Purchased Water	B6101 2,027
	[-] AW02155	Purchased water	Result 2,027
	AWTR/51510011	Purchased Power SS	B6151 468
	AWTR/51510012	Purchased Power P	B6151 169,565
	AWTR/51510013	Purchased Power WT	B6153 10,350
	AWTR/51510014	Purchased Power TD	B6155 3,090
	AWTR/51510016	Purchased Power AG	B6158 117
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 183,591
	AWTR/51800000	Chemicals	B6183 88,524
	[-] AW02156	Chemicals	Result 88,524
	AWTR/51110000	Waste Disposal	B6753 53,334
	[-] AW02157	Waste disposal	Result 53,334
	[-] AW02126	Production costs	Result 327,475
	AWTR/50100000	Labor Expense	B6018 148,919
	AWTR/50100001	Labor ExpenseAccrual	B6018 24,312
	AWTR/50101200	Labor Oper P	B6011 89,568
	AWTR/50101300	Labor Oper WT	B6013 13,291
	AWTR/50101400	Labor Oper TD	B6015 10,995
	AWTR/50101405	Labor Oper TD SupEng	B6015 5,801
	AWTR/50101420	Labor Oper TD Meter	B6015 41,119
	AWTR/50101510	Labor Oper CA MtrRd	B6017 39,034
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 72,689
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 0
	AWTR/50102400	Labor Maint TD	B6016 6,443
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 11,334
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 6,509
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 6,125
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (138,339)
	AWTR/50110000	Labor NS OT - Natural	B6018 28,264
	AWTR/50111200	LaborOper NS OT P	B6011 941
	AWTR/50111300	LaborOper NS OT WT	B6013 796
	AWTR/50111400	LaborOper NS OT TD	B6015 907
	AWTR/50111405	LaborOperNS OT TD SE	B6015
	AWTR/50111420	LaborOperNS OT TD Mt	B6015 524
	AWTR/50111510	LaborOperNS OT CA MR	B6017 1,446

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2016
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(198,636)
	PNC AWCC-PR-Out ACH	13140202	B1312	(126,413)
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(76,418)
	Suntrust TN	13180100	B1312	289,545
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	553
	Suntrust TN-NSF	13180116	B1312	923
	First Volunteer Bank	13182600	B1312	36,134
	Cash Clearg-MixdPymt	13199002	B1312	(26)
	Cash Clearg-MI's	13199004	B1312	
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			165,176
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,260,927
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(2,654)
	A/R-NSF Clarificatn	14100999	B141	131
	Allow for Uncollect	14300000	B143	(356,343)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	109
	I/C Syst Clearing-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	40,790
	A/R AssocCo-Div Eqv	14573000	B145	2,700
	Misc A/R-Recon Acct	14610000	B142	405,364
	Misc A/R-Manual	14611000	B142	1,428
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	94,190
	Misc A/R-Employees	14613000	B142	33
	Misc A/R-EmpI P/R	14613100	B142	2,694
	Misc Rec-Allowance	14620000	B142	(59,692)
	Overall Result			3,389,678
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,098,761
	Overall Result			2,098,761
Materials and Supplies	Inventory-Plant Mat	15110000	B151	659,325
	Inventory-Chemicals	15130000	B151	125,781
	Inventory-Other M&S	15140000	B153	(42,660)
	Inventory-Price Diff	15199997	B153	
	Overall Result			742,445
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	88,594
	Prepaid Insur	16520000	B162	76,970
	Prepaid Insur - I/C	16525000	B162	38,860
	Prepaid PUC/PSC	16530000	B162	(31,159)
	Prepaid Audit Fees	16540000	B162	(2,090)
	Prepaid Other	16550000	B162	12,854
	Prepaid Other-Global	16550010	B162	84,504
	Overall Result			283,533
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	65,094
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	63,115
	RA-ITRtr-Other	18504500	B1862	705,146
	RA-ITRtr-St TaxChge	18505100	B1862	3,029,471
	RA-ITRtr-Accu Amort	18505500	B1862	(410,799)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	19,337
	RA-Unamort Debt Exp	18661000	B181	23,757
	RA-UnamortDebtExpl/C	18661500	B181	1,067,978
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	222,589
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	3,134
	Overall Result			6,524,766
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	62,175
	Overall Result			62,175
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	65,094
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	63,115
	RA-ITRtr-Other	18504500	B1862	705,146
	RA-ITRtr-St TaxChge	18505100	B1862	3,029,471
	RA-ITRtr-Accu Amort	18505500	B1862	(410,799)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	19,337
	RA-Unamort Debt Exp	18661000	B181	23,757
	RA-UnamortDebtExpl/C	18661500	B181	1,067,978
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	222,589
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	3,134
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	62,175
	Overall Result			6,586,940
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	February 2016
	AWTR/50111600	LaborOper NS OT AG	B6018 2,085
	AWTR/501112200	LaborMaint NS OT P	B6012 0
	AWTR/50112300	LaborMaint NS OT WT	B6014 0
	AWTR/50112400	LaborMaint NS OT TD	B6016 275
	AWTR/50112420	LaborMaintNSOT TD Mn	B6016 475
	AWTR/50112430	LaborMaintNSOT TD Sv	B6016 0
	AWTR/50112435	LaborMaintNSOT TD Mt	B6016 0
	AWTR/50112440	LaborMaintNSOT TD Hy	B6016 188
	AWTR/50112600	LaborMaint NS OT AG	B6018
	AWTR/50119900	LaborNSOT CapCredits	B6018 (28,264)
	AWTR/50120000	Labor OT - Natural	B6018 3,855
	AWTR/50121200	LaborOper OT P	B6011 1,456
	AWTR/50121300	LaborOper OT WT	B6013 0
	AWTR/50121400	LaborOper OT TD	B6015 424
	AWTR/50121420	LaborOperOT TD Meter	B6015 297
	AWTR/50121510	LaborOperOT CA MtrRd	B6017 2,106
	AWTR/50121600	LaborOper OT AG	B6018 23
	AWTR/50122400	LaborMaint OT TD	B6016 0
	AWTR/50122420	LaborMaintOT TD Main	B6016 0
	AWTR/50122430	LaborMaintOT TD Svc	B6016 0
	AWTR/50129900	Labor OT Cap Credits	B6018 (3,855)
	AWTR/50171000	Annual Incent Plan	B6018 (16,348)
	AWTR/50171600	Comp Exp-Options	B6018 414
	AWTR/50171800	Comp Exp-RSU's	B6018 1,897
	AWTR/50185000	Severance	B6018 0
	[-] AW02158	Salaries and wages	Result 335,705
	AWTR/50610000	Pension Expense	B6048 34,440
	AWTR/50610100	Pension Cap Credits	B6048 (9,470)
	[-] AW02159	Pension expense	Result 24,970
	AWTR/50510000	PBOP Expense	B6048 54,716
	AWTR/50510100	PBOP Cap Credits	B6048 (23,631)
	AWTR/50550000	Group Insur Expense	B6048 90,669
	AWTR/50550100	Group Ins Cap Creds	B6048 (27,872)
	[-] AW02160	Group insurance expe	Result 93,882
	AWTR/50421000	401k Expense	B6048 17,329
	AWTR/50421100	401k Exp Cap Credits	B6048 (4,978)
	AWTR/50422000	DCP Expense	B6048 19,255
	AWTR/50422100	DCP Exp Cap Credits	B6048 (5,491)
	AWTR/50423000	ESPP Expense	B6048 271
	AWTR/50424000	DC SERP Expense	B6048 223
	AWTR/50426000	Retiree Medical Exp	B6048 1,414
	AWTR/50426100	Retiree Med Cap Cr	B6048 (444)
	AWTR/50450012	Other Welfare P	B6048 0
	AWTR/50450015	Other Welfare CA	B6047
	AWTR/50450016	Other Welfare AG	B6048 4,791
	AWTR/50451000	Employee Awards	B6048 1,565
	AWTR/50452000	Emp Physical Exams	B6048 280
	AWTR/50456000	Tuition Aid	B6048 0
	AWTR/50457000	Training	B6048 2,923
	AWTR/50458000	Referral Bonus	B6048 0
	[-] AW02161	Other benefits	Result 37,138
	[-] AW02127	Employee-related cos	Result 491,696
	AWTR/53401000	AWWSC Labor OPEX	B6348 197,344
	AWTR/53401100	AWWSC Pension OPEX	B6348 13,148
	AWTR/53401200	AWWSC Group Ins OPEX	B6348 22,351
	AWTR/53401300	AWWSC Other Ben OPEX	B6348 16,739
	AWTR/53401400	AWWSC Cont Svcs OPEX	B6348 46,960
	AWTR/53401500	AWWSC Off Suppl OPEX	B6348 11,334
	AWTR/53401700	AWWSC Rents OPEX	B6348 11,347
	AWTR/53401900	AWWSC Maint OPEX	B6348 13,522
	AWTR/53402100	AWWSC Oth O&M OPEX	B6348 20,027
	AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348 70,972
	AWTR/53402300	AWWSC Gen Tax OPEX	B6348 20,438
	AWTR/53402400	AWWSC Interest OPEX	B6348 5,713
	AWTR/53402500	AWWSC Oth Inc OPEX	B6348 (6,613)
	AWTR/53402600	AWWSC Inc Tax OPEX	B6348 619
	AWTR/53481000	AWWSC Labor CAPX	B6348 0
	AWTR/53481100	AWWSC Pension CAPX	B6348 0
	AWTR/53481200	AWWSC Group Ins CAPX	B6348 0
	AWTR/53481300	AWWSC Other Ben CAPX	B6348 0
	AWTR/53481500	AWWSC Off Suppl CAPX	B6348 0
	AWTR/53482100	AWWSC Oth O&M CAPX	B6348 0
	AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348 0
	AWTR/53482300	AWWSC Gen Tax CAPX	B6348 0
	AWTR/53482400	AWWSC Interest CAPX	B6348 0
	AWTR/53482500	AWWSC Oth Inc CAPX	B6348 0
	[-] AW02185	Service Company Cost	Result 443,901
	AWTR/53110011	Contr Svc-Eng SS	B6311 0
	AWTR/53110013	Contr Svc-Eng WT	B6313 0
	AWTR/53110016	Contr Svc-Eng AG	B6318 0
	AWTR/53150011	Contr Svc-Other SS	B6351 0
	AWTR/53150013	Contr Svc-Other WT	B6353 0
	AWTR/53150014	Contr Svc-Other TD	B6355 40,781
	AWTR/53150016	Contr Svc-Other AG	B6358 7,520
	AWTR/53151016	Contr Svc-Temp EE AG	B6358 0
	AWTR/53152000	Contr Svc-Lab Testng	B6353 120
	AWTR/53153000	Contr Svc-Accounting	B6328 0
	AWTR/53154000	Contr Svc-Audit Fees	B6328 4,186
	AWTR/53155000	Contr Svc-Legal	B6338 10,972
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
	[-] AW02162	Contracted services	Result 63,578
	AWTR/52532011	Electricity SS	B6751 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2016
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,423,964
	Overall Result			26,423,964
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			903,049
	Overall Result			29,390,520
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(259,030)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,440,970
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(259,030)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,440,970
Short-Term Debt	IHC Bank	23121000	B234	20,835,331
	IHC Clear Out Pymt	23121001	B234	(11,687)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			19,683,989
Accounts Payable	A/P-Recon Acct	23410000	B231	1,326,135
	A/P I/C-Recon	23410100	B231	50,112
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	17,758
	A/P-Contrctd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	4,145
	A/P-Wrkbasket Accr	23430600	B231	68,689
	A/P-Pcard Accrual	23430700	B231	25,345
	A/P-Misc Global	23431000	B231	259,503
	A/P-Proj Cost Accr	23435000	B231	1,844,891
	A/P-GRIR CapSvc	23436000	B231	48,696
	A/P Assoc Co	23510000	B233	9,990
	A/P Assoc Co-SCoBill	23520000	B233	(611,491)
	A/P Assoc Co-SCoBill	23520001	B233	615,982
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			3,659,754
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(565,713)
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(753,946)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	
	Accr Tax-FICA	23652100	B23611	22,948
	Accr Tax-SUTA	23652200	B23611	
	Accr Tax-Property	23653000	B23611	552,335
	Accr Tax-Use Tax	23654000	B23611	4,988
	Accr Tax-FRTax-IncTx	23654110	B23611	497,000
	Overall Result			(401,304)
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,176,079
	Overall Result			1,398,277
Other current liabilities	Accr Vacation Pay	24120000	B241	222,589
	Accr Power	24120200	B241	182,314
	Accr Legal	24120300	B241	41,624
	Accr Wages	24120600	B241	261,397
	Accr Insurance	24120700	B241	49,701
	Accr Insur Retro Adj	24120710	B241	279,926
	Accr Waste Disposal	24121000	B241	74,151
	Accr Retiree Medical	24121100	B241	2,827
	Accr DCP Contrib	24121200	B241	10,066
	Accr Bank Fees	24121400	B241	18,198
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	11,199
	Accr Incentive Plan	24123000	B241	30,883
	Accr Paving	24126200	B241	63,316
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	13,673
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	10,725
	WH PR-Gamishments	24142008	B241	1,836
	WH PRTx Coll Pay FIT	24142010	B241	
	WH PRTx Coll PayFICA	24142013	B241	
	WH PR-ESPP	24142014	B241	
	WH PR-Tax Coll SIT	24142100	B241	
	GRIR-Stock E - Mat	24161000	B241	19,431
	GRIR-Stock C - Chem	24163000	B241	35,675
	GRIR-Non-inventory	24164000	B241	208,392
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	93

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	February 2016
	AWTR/52532013	Electricity WT	B6753 1,339
	AWTR/52532014	Electricity TD	B6755 872
	AWTR/52532016	Electricity AG	B6758 (36)
	AWTR/52546011	Grounds Keeping SS	B6751 6,800
	AWTR/52546013	Grounds Keeping WT	B6753 0
	AWTR/52546014	Grounds Keeping TD	B6755 0
	AWTR/52546016	Grounds Keeping AG	B6758 0
	AWTR/52548013	Heating Oil/Gas WT	B6753 1,120
	AWTR/52548014	Heating Oil/Gas TD	B6755 1,341
	AWTR/52548016	Heating Oil/Gas AG	B6758 0
	AWTR/52550013	Janitorial WT	B6753 0
	AWTR/52550016	Janitorial AG	B6758 0
	AWTR/52571011	Security Svc SS	B6751 2,188
	AWTR/52571013	Security Svc WT	B6753 0
	AWTR/52571014	Security Svc TD	B6755 193
	AWTR/52571016	Security Svc AG	B6758 225
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578013	Trash Removal WT	B6753 245
	AWTR/52578014	Trash Removal TD	B6755 819
	AWTR/52578016	Trash Removal AG	B6758 0
	AWTR/52583013	Water & WW WT	B6753 2,053
	AWTR/52583014	Water & WW TD	B6755 74
	AWTR/52583016	Water & WW AG	B6758 0
-] AW02187	Building Maintenance	Result	17,232
	AWTR/52574013	Telephone WT	B6753 3,243
	AWTR/52574014	Telephone TD	B6755 1,260
	AWTR/52574016	Telephone AG	B6758 3,260
	AWTR/52574111	Cell Phone SS	B6751 705
	AWTR/52574113	Cell Phone WT	B6753 49
	AWTR/52574114	Cell Phone TD	B6755 88
	AWTR/52574115	Cell Phone CA	B6757 1,271
	AWTR/52574116	Cell Phone AG	B6758 2,241
	AWTR/52574200	Data Lines AG	B6758 130
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,301
	AWTR/52574315	Wireless Serv 1st CA	B6757
	AWTR/52574316	Wireless Serv 1st AG	B6758
-] AW02188	Telecommunication ex	Result	13,548
	AWTR/52562513	Overnight Shippng WT	B6753 531
	AWTR/52562514	Overnight Shippng TD	B6755 0
	AWTR/52562516	Overnight Shippng AG	B6758 152
	AWTR/52566016	Postage AG	B6758 123
	AWTR/52566700	Printing	B6758 481
-] AW02189	Postage, printing an	Result	1,287
	AWTR/52510016	Bank Svc Charges-AG	B6758 71
	AWTR/52512500	Books&Publications	B6758 0
	AWTR/52526100	Credit Line Fees I/C	B6758 2,786
	AWTR/52542016	Forms AG	B6758 6,848
	AWTR/52562011	Off&Adm Supplies SS	B6751
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 0
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 338
	AWTR/52571500	Software Licenses	B6758 3,160
	AWTR/52582013	Uniforms WT	B6753 122
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 0
	AWTR/52582016	Uniforms AG	B6757 2,274
	AWTR/52801000	Capital Purchase Clr	B6758 0
-] AW02163	Office supplies and	Result	15,599
	AWTR/52503000	Advertising	B6608 3,680
-] AW02190	Advertising & market	Result	3,680
	AWTR/52534000	Employee Expenses	B6758 8,216
	AWTR/52534200	Conferences & Reg	B6758 125
	AWTR/52535000	Meals Deductible	B6758 3,526
	AWTR/52567000	Relocation Expenses	B6758 (673)
-] AW02109	Employee related exp	Result	11,194
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 0
	AWTR/52001200	M&S Oper P	B6201 0
	AWTR/52001300	M&S Oper WT	B6203 7,741
	AWTR/52001400	M&S Oper TD	B6205 1,756
	AWTR/52001500	M&S Oper CA	B6207 0
	AWTR/52001600	M&S Oper AG	B6208 3,429
	AWTR/52501100	Misc Oper SS	B6751
	AWTR/52501300	Misc Oper WT	B6753 827
	AWTR/52501400	Misc Oper TD	B6755 13,237
	AWTR/52501600	Misc Oper AG	B6758 8,403
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 6,500
	AWTR/52514600	Charitb Don-Commnty	B6758 2,500
	AWTR/52514700	Community Partnrshps	B6758 1,650
	AWTR/52514800	Community Cmmrcl In	B6758
	AWTR/52514900	Cust Education	B6758
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758 437
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758 0
	AWTR/52515000	Commun Relations-E	B6758 0
	AWTR/52515001	Commun Relations-S	B6758 2,895
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 7,831
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2016
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(8,289,553)
	CFO Sales Tax-CIS	24172100	B241	8,534,052
	Def Rev-Curr Portion	24199700	B241	198,666
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,265,175
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	
	Adv Constr-NT ExtDep	25212000	B252	4,647,183
	Adv Constr-NT Hydr	25215000	B252	139,685
	Adv Constr-NT WIP	25217000	B252	384,822
	Adv Constr-Tax Svcs	25223000	B252	154,050
	Adv Constr-Tax WIP	25227000	B252	53,523
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			5,108,262
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	36,433,283
	Def SIT Liab-Other	25321000	B283	6,722,826
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			43,156,109
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	12,451
	Unamort ITC-4%	25510200	B2551	49,474
	Unamort ITC-10%	25510300	B2551	430,667
	Overall Result			492,592
Regulatory liability	RL-ITRR-ExDFAFUDCFIT	25621100	B253	349,564
	RL-ITRR-Deficit Def	25622000	B253	(410,813)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(191,996)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,710
	RL-ITRR-ITC GrUp4%	25626100	B253	31,615
	RL-ITRR-ITC GrUp10%	25626200	B253	248,893
	RL-Pension Tracker	25633000	B253	1,643,266
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	(356)
	RL-Cost of Removal	25700000	B1081	(1,341,429)
	RL-COR RWIP	25710000	B1862	(2,693,476)
	Overall Result			(2,357,022)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,682,746)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,682,746)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	272,839
	Accr OPEB MedSubs	26221500	B253	521,046
	Overall Result			793,885
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	446
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	2,700
	FIN 48 Reserve-Fed	26580000	B265	24,385
	FIN 48 Reserve-State	26581000	B265	295,127
	Overall Result			347,552
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,831,311
	CIAC-NT Ext Dep	27112000	B271	3,526,477
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	980,839
	CIAC-NT Other	27116000	B271	2,980,114
	CIAC-NT WIP	27117000	B271	395,537
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,947,225
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,105,565)
	AccAmort CIAC-Tax	27210000	B272	(726,508)
	Overall Result			13,475,843

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	February 2016
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 0
	AWTR/52554500	Lab Supplies	B6753 3,330
	AWTR/52556000	Lobbying Expenses	B6758 15,190
	AWTR/52564000	Penalties Non-deduct	B6758 0
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 (9)
	AWTR/52585000	Discounts Available	B6758 (1,536)
	AWTR/52586000	PO Small Differences	B6758 90
[-] AW02166	Miscellaneous expens	Result	75,454
	AWTR/54110016	Rents-Real Prop AG	B6418 694
	AWTR/54140013	Rents-Equip WT	B6423 0
	AWTR/54140014	Rents-Equip TD	B6425 0
	AWTR/54140015	Rents-Equip CA	B6427 0
	AWTR/54140016	Rents-Equip AG	B6428 2,711
[-] AW02165	Rents	Result	3,405
	AWTR/55000000	Transportation (O&M)	B6508 64,646
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B5603 33
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 455
	AWTR/55000021	Trans Maint SS	B6502 0
	AWTR/55000024	Trans Maint TD	B6506 0
	AWTR/55000100	Trans Cap Credits	B6508 (75,003)
	AWTR/55010100	Trans Lease Costs	B6508 556
	AWTR/55010200	Trans Lease Fuel	B6508 8,733
	AWTR/55010300	Trans Lease Maint	B6508 18,454
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 7
[-] AW02164	Transportation	Result	17,882
[-] AW02128	Operating supplies a	Result	222,859
	AWTR/57010015	Uncoll Accts Exp CA	B6707 18,543
	AWTR/57010016	Uncoll Accts Exp AG	B6707 0
[-] AW02168	Uncollectible accoun	Result	18,543
	AWTR/52501500	Misc Oper CA	B6757 (363)
	AWTR/52510015	Bank Svc Charges-CA	B6757 11,955
	AWTR/52514906	Cust Edu-Bill Insert	B6758 0
	AWTR/52520000	Collection Agencies	B6757 18,318
	AWTR/52542015	Forms CA	B6757 2,636
	AWTR/52562515	Overnight Shippng CA	B6757 0
	AWTR/52566015	Postage CA	B6757 33,929
[-] AW02170	Customer accounting,	Result	66,474
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678 0
	AWTR/56670000	Reg Exp-Other	B6678 4,839
[-] AW02172	Regulatory expense	Result	4,839
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 28,556
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,834
	AWTR/55720100	Ins W/C Cap Credits	B6588 (3,357)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,124
[-] AW02171	Insurance other than	Result	42,411
	AWTR/62002100	M&S Maint SS	B6202 2,689
	AWTR/62002200	M&S Maint P	B6202 584
	AWTR/62002300	M&S Maint WT	B6204 2,092
	AWTR/62002400	M&S Maint TD	B6206 5,201
	AWTR/62502300	Misc Maint WT	B6754 0
	AWTR/62502100	Misc Maint SS	B6752 (631)
	AWTR/62502200	Misc Maint P	B6752 0
	AWTR/62502400	Misc Maint TD	B6756 8,628
	AWTR/62502435	Misc Maint TD Meters	B6756 1,038
	AWTR/62502600	Misc Maint AG	B6758 13,094
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 18,486
	AWTR/62520824	Misc Maint PermitsTD	B6756 9,095
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 0
	AWTR/63150021	Contr Svc-Maint SS	B6352 0
	AWTR/63150022	Contr Svc-Maint P	B6353 0
	AWTR/63150023	Contr Svc-Maint WT	B6354 1,308
	AWTR/63150024	Contr Svc-Maint TD	B6356 4,145
	AWTR/63150026	Contr Svc-Maint AG	B6358 277
[-] AW02129	Maintenance supplies	Result	66,005
[-] AW02111	Operation and mainte	Result	1,684,204
	AWTR/68011000	Depr -UPIS General	B403 800,752
	AWTR/68012000	Depr -Amort CIAC Tx	B403 (4,320)
	AWTR/68012500	Depr-Amort CIAC Nntx	B403 (13,687)
[-] AW02132	Depreciation	Result	782,746
	AWTR/68254000	Amort-RegAsset AFUDC	B4071 3,764
	AWTR/68255000	Amort-UPAA	B406 624
	AWTR/68258000	Amort-Reg Asset	B4071 98
[-] AW02133	Amortization	Result	4,486
	AWTR/68311000	Rem Costs-ARO/NNS	B403 30,057
	AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403 (318)
	AWTR/68312500	Rmv Csts-NNS CIAC NT	B403 (1,533)
[-] AW02134	Removal costs, net	Result	28,206
[-] AW02112	Depreciation and amo	Result	815,437
	AWTR/69011000	FIT-Current	B40910 37,820
	AWTR/69012000	FIT-Prior Year Adj	B40910 0
[-] AW02150	Current federal inco	Result	37,820

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	February 2016
AWTR/69021000	SIT-Current	B40911	1,329
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	1,329
[-] AW02146	Current income taxes	Result	39,149
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	228,617
[-] AW02148	Deferred federal inc	Result	237,295
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	53,075
[-] AW02149	Deferred state incom	Result	51,774
[-] AW02122	Deferred taxes	Result	289,069
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	321,854
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	1,457
AWTR/68532100	FUTA Cap Credits	B40812	(448)
AWTR/68533000	FICA	B40812	41,376
AWTR/68533100	FICA Cap Credits	B40812	(17,616)
AWTR/68535000	SUTA	B40812	10,498
AWTR/68535100	SUTA Cap Credits	B40812	(3,215)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	15,580
[-] AW02113	General taxes	Result	380,833
[-] AW02108	Operating expenses,	Result	3,202,328
[-] AW02184	Operating Income (lo	Result	(672,787)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(27,651)
[-] AW02117	Allowance for funds	Result	(27,651)
AWTR/71511000	M&J Revenues	B415	(2,002)
AWTR/71521000	M&J Expenses	B416	2,017
[-] AW02142	Other miscellaneous	Result	15
[-] AW0218	Other Income	Result	(27,637)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(19)
[-] AW02152	Current federal inco	Result	(19)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	(1)
[-] AW02153	Current state income	Result	(1)
[-] AW02130	Other Deductions	Result	344
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	10,821
[-] AW02136	Interest on short-te	Result	10,821
AWTR/85000000	AFUDC Debt	B420	(11,321)
[-] AW02118	Allowance for borrow	Result	(11,321)
AWTR/82010000	Amort Debt Disc&Exp	B428	182
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	3,989
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,442
[-] AW02119	Amortization of debt	Result	5,613
[-] AW02116	Interest Charges	Result	274,887
[-] AW02110	Other Income (Expens	Result	247,594
[-] AW02182	Income (loss) before	Result	(425,193)
[-] AW02181	Net income (loss)	Result	(425,193)
[-] AW02180	Net Income Available	Result	(425,193)
[-] AW0294	PROFIT & LOSS STATEM	Result	(425,193)
[-] AW02	Regulatory	Result	(425,193)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	426,269
	UP Struct&Imp P	10130420	B3042	6,130,551
	UP Struct&Imp WT	10130430	B3043	7,985,856
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,916,403
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	294,646
	UP Pump Eq SS	10131152	B3112	922,640
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,701,057
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	122,861,727
	UP Svcs	10133300	B3334	27,121,633
	UP Meters	10133410	B3344	10,087,809
	UP Meter Installs	10133420	B3344	13,501,135
	UP Hydrants	10133500	B3354	9,071,167
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,110,675
	UP Trans Equip	10134100	B3415	3,715,750
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,415,227
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,202,787
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	93,035
	CCNC Struct&Imp P	10630420	B3042	204,449
	CCNC Struct&Imp WT	10630430	B3043	368,927
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Grntr Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	226,944
	CCNC WT Eq Non-Media	10632010	B3203	6,479,475
	CCNC Dist Resrvrs&St	10633000	B3304	580,805
	CCNC TD MainsNotClss	10633100	B3314	7,388,591
	CCNC Svcs	10633300	B3334	715,559
	CCNC Meters	10633410	B3344	567,963
	CCNC Meter Installs	10633420	B3344	238,415
	CCNC Hydrants	10633500	B3354	368,764
	CCNC Office Furn&Eq	10634010	B3405	1,756,904
	CCNC Trans EqNotClss	10634100	B3415	891,667
	CCNC Tool-Shop-GarEq	10634300	B3435	173,127
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	
	CCNC Comm Equip	10634600	B3465	67,867
	CCNC Misc Equip	10634700	B3475	18,383
	Overall Result			283,071,656
Construction Work In Progress	CWIP	10700000	B105	7,307,866
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(249,051)
	CWIP-EngClear Eng OH	10780120	B105	16,456
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttMnt Clr	10790000	B105	
	Overall Result			7,075,271
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(113,915,789)
	A/D - Salvage/Scrap	10802000	B1081	(4,174,432)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	35,613,057
	A/D - Reg Asset	10810000	B1081	(27,484)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(82,514,508)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	
	BNYM TN-Cust LBX	13122608	B1312	58,007
	BNYM TN-ORCC	13122609	B1312	38,355
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	2,942
	BNYM TN-PennCrdt	13122612	B1312	
	BNYM TN-ERtrn-Mellon	13122613	B1312	
	BNYM TN-ERtrn-ORCC	13122614	B1312	(530)
	BNYM TN-Cust ARC	13122615	B1312	18,467
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	
	PNC AWCC-Conc	13140000	B1312	(1,466)

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	March 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,570,105)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (95,461)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 39,099
	[-] AW02100	Water revenues - res	Result (1,626,466)
	AWTR/40121000	Com Sales Billed	B4612 (1,233,557)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (74,741)
	AWTR/40122000	Com Sales Unbilled	B4612 13,703
	[-] AW02101	Water revenues - com	Result (1,294,594)
	AWTR/40131000	Ind Sales Billed	B4613 (358,022)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (21,495)
	AWTR/40132000	Ind Sales Unbilled	B4613 72,680
	[-] AW02102	Water revenues - ind	Result (306,836)
	AWTR/40142000	Publ Fire Unbilled	B4621 (1,798)
	[-] AW02103	Water revenues - pub	Result (1,798)
	AWTR/40145000	Priv Fire Billed	B4622 (197,932)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 77
	AWTR/40146000	Priv Fire Unbilled	B4622 1,798
	[-] AW02104	Water revenues - pri	Result (196,057)
	AWTR/40151000	Publ Auth Billed	B4614 (266,378)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (15,944)
	AWTR/40152000	Publ Auth Unbilled	B4614 7,176
	[-] AW02105	Water revenues - pub	Result (275,146)
	AWTR/40161000	Slis/Rsle Billed	B466 (39,414)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (2,255)
	AWTR/40162000	SalesforRsle Unbilld	B466 8,897
	[-] AW02106	Water revenues - sal	Result (32,772)
	AWTR/40171000	Misc Sales Billed	B474 (1,330)
	AWTR/40171100	MiscSlis BilledSurchg	B474 (51)
	AWTR/40172000	Misc Sales Unbilled	B474 (221)
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,602)
	[-] AW0296	Water revenues	Result (3,735,271)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 (130)
	[-] AW0297	Sewer revenues	Result (130)
	AWTR/40310100	OthRev-Late Pyrmt Fee	B470 (27,128)
	AWTR/40310200	OthRev-Rent	B472 (17,452)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,260)
	AWTR/40310500	OthRev-App/IntFee	B471 (25,512)
	AWTR/40310600	OthRev-Usage Data	B471 (1,364)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (10,771)
	AWTR/40319900	OthRev-Misc Svc	B471 (25)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (84,512)
	[-] AW0295	Operating revenues	Result (3,819,913)
	AWTR/51010000	Purchased Water	B6101 257
	[-] AW02155	Purchased water	Result 257
	AWTR/51510011	Purchased Power SS	B6151 360
	AWTR/51510012	Purchased Power P	B6151 179,665
	AWTR/51510013	Purchased Power WT	B6153 8,545
	AWTR/51510014	Purchased Power TD	B6155 2,377
	AWTR/51510016	Purchased Power AG	B6158 104,941
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 295,887
	AWTR/51800000	Chemicals	B6183 72,912
	[-] AW02156	Chemicals	Result 72,912
	AWTR/51110000	Waste Disposal	B6753 42,627
	[-] AW02157	Waste disposal	Result 42,627
	[-] AW02126	Production costs	Result 411,683
	AWTR/50100000	Labor Expense	B6018 171,999
	AWTR/50100001	Labor ExpenseAccrual	B6018 32,444
	AWTR/50101200	Labor Oper P	B6011 96,836
	AWTR/50101300	Labor Oper WT	B6013 13,838
	AWTR/50101400	Labor Oper TD	B6015 7,391
	AWTR/50101405	Labor Oper TD SupEng	B6015 (227)
	AWTR/50101420	Labor Oper TD Meter	B6015 38,174
	AWTR/50101510	Labor Oper CA MtrRd	B6017 43,525
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 84,576
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 0
	AWTR/50102400	Labor Maint TD	B6016 5,862
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 26,412
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 891
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 8,178
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (152,837)
	AWTR/50110000	Labor NS OT -Natural	B6018 17,906
	AWTR/50111200	LaborOper NS OT P	B6011 4,920
	AWTR/50111300	LaborOper NS OT WT	B6013 267
	AWTR/50111400	LaborOper NS OT TD	B6015 207

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2016
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(219,603)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(104,422)
	Suntrust TN	13180100	B1312	113,598
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	15,315
	Suntrust TN-NSF	13180116	B1312	192
	First Volunteer Bank	13182600	B1312	36,064
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			(39,414)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	2,886,968
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(1,439)
	A/R-NSF Clarificatn	14100999	B141	481
	Allow for Uncollect	14300000	B143	(329,616)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	103,706
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	17,500
	A/R AssocCo-Div Eqv	14573000	B145	2,778
	Misc A/R-Recon Acct	14610000	B142	400,923
	Misc A/R-Manual	14611000	B142	12,823
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	95,343
	Misc A/R-Med Subsidy	14611500	B142	41,563
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-EmpI P/R	14613100	B142	2,694
	Misc Rec-Allowance	14620000	B142	(72,950)
	Overall Result			3,160,776
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,957,555
	Overall Result			1,957,555
Materials and Supplies	Inventory-Plant Mat	15110000	B151	674,930
	Inventory-Chemicals	15130000	B151	146,093
	Inventory-Other M&S	15140000	B153	(13,015)
	Inventory-Price Diff	15199997	B153	
	Overall Result			808,008
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	66,446
	Prepaid Insur	16520000	B162	81,217
	Prepaid Insur - I/C	16525000	B162	
	Prepaid PUC/PSC	16530000	B162	145,685
	Prepaid Audit Fees	16540000	B162	12,581
	Prepaid Other	16550000	B162	2,000
	Prepaid Other-Global	16550010	B162	70,231
	Overall Result			393,160
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	75,046
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	56,803
	RA-ITRtr-Other	18504500	B1862	697,577
	RA-ITRtr-St TaxChge	18505100	B1862	3,033,157
	RA-ITRtr-Accu Amort	18505500	B1862	(414,563)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	18,713
	RA-Unamort Debt Exp	18661000	B181	23,563
	RA-UnamortDebtExpl/C	18661500	B181	1,063,812
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	166,565
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,456,618
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	78,157
	Overall Result			78,157
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	75,046
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	56,803
	RA-ITRtr-Other	18504500	B1862	697,577
	RA-ITRtr-St TaxChge	18505100	B1862	3,033,157
	RA-ITRtr-Accu Amort	18505500	B1862	(414,563)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	18,713
	RA-Unamort Debt Exp	18661000	B181	23,563
	RA-UnamortDebtExpl/C	18661500	B181	1,063,812
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	166,565
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	78,157
	Overall Result			6,534,775
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	March 2016
	AWTR/50111405	LaborOperNS OT TD SE	B6015
	AWTR/50111420	LaborOperNS OT TD Mt	B6015
	AWTR/50111510	LaborOperNS OT CA MR	B6017
	AWTR/50111600	LaborOper NS OT AG	B6018
	AWTR/50112200	LaborMaint NS OT P	B6012
	AWTR/50112300	LaborMaint NS OT WT	B6014
	AWTR/50112400	LaborMaint NS OT TD	B6016
	AWTR/50112420	LaborMaintNSOT TD Mn	B6016
	AWTR/50112430	LaborMaintNSOT TD Sv	B6016
	AWTR/50112435	LaborMaintNSOT TD Mt	B6016
	AWTR/50112440	LaborMaintNSOT TD Hy	B6016
	AWTR/50112600	LaborMaint NS OT AG	B6018
	AWTR/50119900	LaborNSOT CapCredits	B6018
	AWTR/50120000	Labor OT - Natural	B6018
	AWTR/50121200	LaborOper OT P	B6011
	AWTR/50121300	LaborOper OT WT	B6013
	AWTR/50121400	LaborOper OT TD	B6015
	AWTR/50121420	LaborOperOT TD Meter	B6015
	AWTR/50121510	LaborOperOT CA MtrRd	B6017
	AWTR/50121600	LaborOper OT AG	B6018
	AWTR/50122400	LaborMaint OT TD	B6016
	AWTR/50122420	LaborMaintOT TD Main	B6016
	AWTR/50122430	LaborMaintOT TD Svc	B6016
	AWTR/50129900	Labor OT Cap Credits	B6018
	AWTR/50171000	Annual Incent Plan	B6018
	AWTR/50171600	Comp Exp-Options	B6018
	AWTR/50171800	Comp Exp-RSU's	B6018
	AWTR/50185000	Severance	B6018
	[-] AW02158	Salaries and wages	Result
	AWTR/50610000	Pension Expense	B6048
	AWTR/50610100	Pension Cap Credits	B6048
	[-] AW02159	Pension expense	Result
	AWTR/50510000	PBOP Expense	B6048
	AWTR/50510100	PBOP Cap Credits	B6048
	AWTR/50550000	Group Insur Expense	B6048
	AWTR/50550100	Group Ins Cap Creds	B6048
	[-] AW02160	Group insurance expe	Result
	AWTR/50421000	401k Expense	B6048
	AWTR/50421100	401k Exp Cap Credits	B6048
	AWTR/50422000	DCP Expense	B6048
	AWTR/50422100	DCP Exp Cap Credits	B6048
	AWTR/50423000	ESPP Expense	B6048
	AWTR/50424000	DC SERP Expense	B6048
	AWTR/50426000	Retiree Medical Exp	B6048
	AWTR/50426100	Retiree Med Cap Cr	B6048
	AWTR/50450012	Other Welfare P	B6048
	AWTR/50450015	Other Welfare CA	B6047
	AWTR/50450016	Other Welfare AG	B6048
	AWTR/50451000	Employee Awards	B6048
	AWTR/50452000	Emp Physical Exams	B6048
	AWTR/50456000	Tuition Aid	B6048
	AWTR/50457000	Training	B6048
	AWTR/50458000	Referral Bonus	B6048
	[-] AW02161	Other benefits	Result
	[-] AW02127	Employee-related cos	Result
	AWTR/53401000	AWWSC Labor OPEX	B6348
	AWTR/53401100	AWWSC Pension OPEX	B6348
	AWTR/53401200	AWWSC Group Ins OPEX	B6348
	AWTR/53401300	AWWSC Other Ben OPEX	B6348
	AWTR/53401400	AWWSC Cont Svcs OPEX	B6348
	AWTR/53401500	AWWSC Off Suppl OPEX	B6348
	AWTR/53401700	AWWSC Rents OPEX	B6348
	AWTR/53401900	AWWSC Maint OPEX	B6348
	AWTR/53402100	AWWSC Oth O&M OPEX	B6348
	AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348
	AWTR/53402300	AWWSC Gen Tax OPEX	B6348
	AWTR/53402400	AWWSC Interest OPEX	B6348
	AWTR/53402500	AWWSC Oth Inc OPEX	B6348
	AWTR/53402600	AWWSC Inc Tax OPEX	B6348
	AWTR/53481000	AWWSC Labor CAPX	B6348
	AWTR/53481100	AWWSC Pension CAPX	B6348
	AWTR/53481200	AWWSC Group Ins CAPX	B6348
	AWTR/53481300	AWWSC Other Ben CAPX	B6348
	AWTR/53481500	AWWSC Off Suppl CAPX	B6348
	AWTR/53482100	AWWSC Oth O&M CAPX	B6348
	AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348
	AWTR/53482300	AWWSC Gen Tax CAPX	B6348
	AWTR/53482400	AWWSC Interest CAPX	B6348
	AWTR/53482500	AWWSC Oth Inc CAPX	B6348
	[-] AW02185	Service Company Cost	Result
	AWTR/53110011	Contr Svc-Eng SS	B6311
	AWTR/53110013	Contr Svc-Eng WT	B6313
	AWTR/53110014	Contr Svc-Eng TD	B6315
	AWTR/53110016	Contr Svc-Eng AG	B6318
	AWTR/53150011	Contr Svc-Other SS	B6351
	AWTR/53150013	Contr Svc-Other WT	B6353
	AWTR/53150014	Contr Svc-Other TD	B6355
	AWTR/53150016	Contr Svc-Other AG	B6358
	AWTR/53151016	Contr Svc-Temp EE AG	B6358
	AWTR/53152000	Contr Svc-Lab Testng	B6353
	AWTR/53153000	Contr Svc-Accounting	B6328
	AWTR/53154000	Contr Svc-Audit Fees	B6328

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2016
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,426,439
	Overall Result			26,426,439
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			358,657
	Overall Result			28,891,066
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(258,021)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,441,979
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(258,021)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,441,979
Short-Term Debt	IHC Bank	23121000	B234	22,821,549
	IHC Clear Out Pymt	23121001	B234	(17,667)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			21,664,227
Accounts Payable	A/P-Recon Acct	23410000	B231	1,067,851
	A/P I/C-Recon	23410100	B231	173,434
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	9,401
	A/P-Contrctd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Accrcl	23430600	B231	61,402
	A/P-Pcard Accrual	23430700	B231	33,160
	A/P-Misc Global	23431000	B231	191,116
	A/P-Proj Cost Accrcl	23435000	B231	1,252,701
	A/P-GRIR CapSvc	23436000	B231	17,523
	A/P Assoc Co	23510000	B233	1,648
	A/P Assoc Co-SCoBill	23520000	B233	(575,191)
	A/P Assoc Co-SCoBill	23520001	B233	650,819
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			2,883,865
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	96,247
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(695,340)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	(12)
	Accr Tax-FICA	23652100	B23611	12,280
	Accr Tax-SUTA	23652200	B23611	2,615
	Accr Tax-Property	23653000	B23611	828,388
	Accr Tax-Use Tax	23654000	B23611	8,062
	Accr Tax-FRTax-IncTx	23654110	B23611	532,000
	Overall Result			625,323
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	330,854
	Overall Result			366,852
Other current liabilities	Accr Vacation Pay	24120000	B241	166,565
	Accr Power	24120200	B241	184,182
	Accr Legal	24120300	B241	40,047
	Accr Wages	24120600	B241	341,311
	Accr Insurance	24120700	B241	105,511
	Accr Insur Retro Adj	24120710	B241	251,908
	Accr Waste Disposal	24121000	B241	72,844
	Accr Retiree Medical	24121100	B241	4,374
	Accr DCP Contrib	24121200	B241	12,751
	Accr Bank Fees	24121400	B241	14,889
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	8,767
	Accr Incentive Plan	24123000	B241	48,763
	Accr Paving	24126200	B241	100,119
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	13,691
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	(4,023)
	WH PR-Charity Contr	24142002	B241	(72)
	WH PR-401k Contribs	24142006	B241	
	WH PR-Flex Spending	24142005	B241	(533)
	WH PR-Garnishments	24142008	B241	321
	WH PR-Life Insur	24142009	B241	(1,264)
	WH PRTx Coll Pay FIT	24142010	B241	(28,447)
	WH PRTx Coll PayFICA	24142013	B241	(17,235)
	WH PR-ESPP	24142014	B241	2,173
	WH PR-Tax Coll SIT	24142100	B241	(3,012)
	GRIR-Stock E - Mat	24161000	B241	38,322
	GRIR-Stock C - Chem	24163000	B241	17,424
	GRIR-Non-inventory	24164000	B241	(25,738)
	GRIR-CapEx Acct Rcl	24166000	B241	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	March 2016
	AWTR/53155000	Contr Svc-Legal	B6338 (10,131)
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
	[-] AW02162	Contracted services	Result 57,082
	AWTR/52532011	Electricity SS	B6751 0
	AWTR/52532013	Electricity WT	B6753 1,352
	AWTR/52532014	Electricity TD	B6755 728
	AWTR/52532016	Electricity AG	B6758 0
	AWTR/52546011	Grounds Keeping SS	B6751 1,400
	AWTR/52546013	Grounds Keeping WT	B6753 0
	AWTR/52546014	Grounds Keeping TD	B6755 0
	AWTR/52546016	Grounds Keeping AG	B6758 0
	AWTR/52548013	Heating Oil/Gas WT	B6753 597
	AWTR/52548014	Heating Oil/Gas TD	B6755 784
	AWTR/52548016	Heating Oil/Gas AG	B6758 22
	AWTR/52550013	Janitorial WT	B6753 78
	AWTR/52550016	Janitorial AG	B6758 6,705
	AWTR/52571011	Security Svc SS	B6751 2,188
	AWTR/52571013	Security Svc WT	B6753 0
	AWTR/52571014	Security Svc TD	B6755 544
	AWTR/52571016	Security Svc AG	B6758 0
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578013	Trash Removal WT	B6753 294
	AWTR/52578014	Trash Removal TD	B6755 360
	AWTR/52578016	Trash Removal AG	B6758 272
	AWTR/52583013	Water & WW WT	B6753 7,143
	AWTR/52583014	Water & WW TD	B6755 323
	AWTR/52583016	Water & WW AG	B6758 0
	[-] AW02187	Building Maintenance	Result 22,789
	AWTR/52574013	Telephone WT	B6753 3,644
	AWTR/52574014	Telephone TD	B6755 1,354
	AWTR/52574016	Telephone AG	B6758 3,825
	AWTR/52574111	Cell Phone SS	B6751 772
	AWTR/52574113	Cell Phone WT	B6753 58
	AWTR/52574114	Cell Phone TD	B6755 81
	AWTR/52574115	Cell Phone CA	B6757 1,629
	AWTR/52574116	Cell Phone AG	B6758 3,026
	AWTR/52574200	Data Lines AG	B6758 137
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,501
	AWTR/52574315	Wireless Serv 1st CA	B6757
	AWTR/52574316	Wireless Serv 1st AG	B6758
	[-] AW02188	Telecommunication ex	Result 16,028
	AWTR/52562513	Overnight Shippng WT	B6753 36
	AWTR/52562514	Overnight Shippng TD	B6755 0
	AWTR/52562516	Overnight Shippng AG	B6758 135
	AWTR/52566016	Postage AG	B6758 123
	AWTR/52566700	Printing	B6758 202
	[-] AW02189	Postage, printing an	Result 496
	AWTR/52510016	Bank Svc Charges-AG	B6758 2,855
	AWTR/52512500	Books&Publications	B6758 0
	AWTR/52526100	Credit Line Fees I/C	B6758 5,733
	AWTR/52542016	Forms AG	B6758 0
	AWTR/52562011	Off&Adm Supplies SS	B6751
	AWTR/52562013	Off&Adm Supplies WT	B6753 122
	AWTR/52562014	Off&Adm Supplies TD	B6755 1,201
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 1,498
	AWTR/52571500	Software Licenses	B6758 4,636
	AWTR/52582013	Uniforms WT	B6753 150
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 150
	AWTR/52582016	Uniforms AG	B6757 2,034
	AWTR/52801000	Capital Purchase Clr	B6758 0
	[-] AW02163	Office supplies and	Result 18,378
	AWTR/52503000	Advertising	B6608 3,248
	[-] AW02190	Advertising & market	Result 3,248
	AWTR/52534000	Employee Expenses	B6758 1,265
	AWTR/52534200	Conferences & Reg	B6758 2,057
	AWTR/52535000	Meals Deductible	B6758 1,777
	AWTR/52567000	Relocation Expenses	B6758 (60,697)
	[-] AW02109	Employee related exp	Result (55,598)
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 0
	AWTR/52001200	M&S Oper P	B6201 0
	AWTR/52001300	M&S Oper WT	B6203 7,635
	AWTR/52001400	M&S Oper TD	B6205 763
	AWTR/52001500	M&S Oper CA	B6207 0
	AWTR/52001600	M&S Oper AG	B6208 5,661
	AWTR/52501100	Misc Oper SS	B6751
	AWTR/52501300	Misc Oper WT	B6753 358
	AWTR/52501400	Misc Oper TD	B6755 10,349
	AWTR/52501600	Misc Oper AG	B6758 5,486
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 5,630
	AWTR/52514600	Charitb Don-Commnty	B6758 5,540
	AWTR/52514700	Community Partnrshps	B6758 2,017
	AWTR/52514800	Community Cmmrcl In	B6758
	AWTR/52514900	Cust Education	B6758
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758 239
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758 0
	AWTR/52514909	Cust Edu-Video&Photo	B6758 31

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2016
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	93
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(8,532,827)
	CFO Sales Tax-CIS	24172100	B241	8,783,949
	Def Rev-Curr Portion	24199700	B241	
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			1,833,909
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	
	Adv Constr-NT ExtDep	25212000	B252	4,135,443
	Adv Constr-NT Hydr	25215000	B252	123,996
	Adv Constr-NT WIP	25217000	B252	218,014
	Adv Constr-Tax Svcs	25223000	B252	154,050
	Adv Constr-Tax WIP	25227000	B252	62,139
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,422,641
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	36,552,694
	Def SIT Liab-Other	25321000	B283	6,632,930
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			43,185,624
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	12,193
	Unamort ITC-4%	25510200	B2551	49,077
	Unamort ITC-10%	25510300	B2551	424,958
	Overall Result			486,228
Regulatory liability	RL-ITRR-ExdAFUDCFIT	25621100	B253	348,342
	RL-ITRR-Deficit Def	25622000	B253	(409,376)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(191,309)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,545
	RL-ITRR-ITC GrUp4%	25626100	B253	31,361
	RL-ITRR-ITC GrUp10%	25626200	B253	245,592
	RL-Pension Tracker	25633000	B253	1,629,526
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	79,026
	RL-Cost of Removal	25700000	B1081	(1,349,342)
	RL-COR RWIP	25710000	B1862	(2,720,489)
	Overall Result			(2,329,124)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,634,565)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,634,566)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	333,941
	Accr OPEB MedSubs	26221500	B253	517,960
	Overall Result			851,901
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	669
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	2,778
	FIN 48 Reserve-Fed	26580000	B265	23,533
	FIN 48 Reserve-State	26581000	B265	361,171
	Overall Result			413,405
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,259,848
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	1,000,402
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	387,165
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,948,278
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,121,369)
	AccAmort CIAC-Tax	27210000	B272	(731,145)
	Overall Result			14,163,632

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	March 2016
	AWTR/52515000	Commun Relations-E	B6758 115
	AWTR/52515001	Commun Relations-S	B6758 2,434
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 4,088
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 0
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 0
	AWTR/52554500	Lab Supplies	B6753 2,777
	AWTR/52556000	Lobbying Expenses	B6758 31,080
	AWTR/52564000	Penalties Non-deduct	B6758 0
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 0
	AWTR/52585000	Discounts Available	B6758 (2,282)
	AWTR/52586000	PO Small Differences	B6758 39
	[-] AW02166	Miscellaneous expens	Result 83,142
	AWTR/54110016	Rents-Real Prop AG	B6418 500
	AWTR/54140013	Rents-Equip WT	B6423 441
	AWTR/54140014	Rents-Equip TD	B6425 25
	AWTR/54140015	Rents-Equip CA	B6427 0
	AWTR/54140016	Rents-Equip AG	B6428 7,966
	[-] AW02165	Rents	Result 8,932
	AWTR/55000000	Transportation (O&M)	B6508 0
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B5603 13
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 262
	AWTR/55000021	Trans Maint SS	B6502 0
	AWTR/55000024	Trans Maint TD	B6506 0
	AWTR/55000100	Trans Cap Credits	B6508 (10,607)
	AWTR/55010100	Trans Lease Costs	B6508 (1,945)
	AWTR/55010200	Trans Lease Fuel	B6508 10,514
	AWTR/55010300	Trans Lease Maint	B6508 45,061
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 366
	[-] AW02164	Transportation	Result 43,663
	[-] AW02128	Operating supplies a	Result 198,159
	AWTR/57010015	Uncoll Accts Exp CA	B6707 30,967
	AWTR/57010016	Uncoll Accts Exp AG	B6707 13,258
	[-] AW02168	Uncollectible accoun	Result 44,225
	AWTR/52501500	Misc Oper CA	B6757 0
	AWTR/52510015	Bank Svc Charges-CA	B6757 12,630
	AWTR/52514906	Cust Edu-Bill Insert	B6758 0
	AWTR/52520000	Collection Agencies	B6757 18,930
	AWTR/52542015	Forms CA	B6757 8,005
	AWTR/52562515	Overnight Shippng CA	B6757 0
	AWTR/52566015	Postage CA	B6757 36,229
	[-] AW02170	Customer accounting,	Result 75,794
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678 0
	AWTR/56670000	Reg Exp-Other	B6678 26,585
	[-] AW02172	Regulatory expense	Result 26,585
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 35,723
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,834
	AWTR/55720100	Ins W/C Cap Credits	B6588 (3,438)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,702
	[-] AW02171	Insurance other than	Result 50,075
	AWTR/62002100	M&S Maint SS	B6202 4,294
	AWTR/62002200	M&S Maint P	B6202 21
	AWTR/62002300	M&S Maint WT	B6204 103
	AWTR/62002400	M&S Maint TD	B6206 7,367
	AWTR/62002600	M&S Maint AG	B6208 47
	AWTR/62502300	Misc Maint WT	B6754 720
	AWTR/62502100	Misc Maint SS	B6752 5,991
	AWTR/62502200	Misc Maint P	B6752 0
	AWTR/62502400	Misc Maint TD	B6756 9,242
	AWTR/62502435	Misc Maint TD Meters	B6756 0
	AWTR/62502600	Misc Maint AG	B6758 12,767
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 15,175
	AWTR/62520824	Misc Maint PermitsTD	B6756 28,731
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 0
	AWTR/63150021	Contr Svc-Maint SS	B6352 490
	AWTR/63150022	Contr Svc-Maint P	B6353 0
	AWTR/63150023	Contr Svc-Maint WT	B6354 10,510
	AWTR/63150024	Contr Svc-Maint TD	B6356 (3,052)
	AWTR/63150026	Contr Svc-Maint AG	B6358 161
	[-] AW02129	Maintenance supplies	Result 92,566
	[-] AW02111	Operation and mainte	Result 1,973,995
	AWTR/68011000	Depr -UPIS General	B403 599,905
	AWTR/68012000	Depr -Amort CIAC Tx	B403 (4,320)
	AWTR/68012500	Depr-Amort CIAC Nntx	B403 (14,192)
	[-] AW02132	Depreciation	Result 581,394
	AWTR/68254000	Amort-RegAsset AFUDC	B4071 3,764
	AWTR/68255000	Amort-UPAA	B406 624
	AWTR/68258000	Amort-Reg Asset	B4071 98
	[-] AW02133	Amortization	Result 4,486
	AWTR/68311000	Rem Costs-ARO/NNS	B403 30,558
	AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403 (318)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	March 2016
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,612)
[-] AW02134	Removal costs, net	Result	28,628
[-] AW02112	Depreciation and amo	Result	614,508
AWTR/69011000	FIT-Current	B40910	33,281
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	33,281
AWTR/69021000	SIT-Current	B40911	58,295
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	58,295
[-] AW02146	Current income taxes	Result	91,576
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	118,559
[-] AW02148	Deferred federal inc	Result	127,237
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	(23,852)
[-] AW02149	Deferred state incom	Result	(25,153)
[-] AW02122	Deferred taxes	Result	102,084
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	187,296
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	24
AWTR/68532100	FUTA Cap Credits	B40812	(0)
AWTR/68533000	FICA	B40812	45,328
AWTR/68533100	FICA Cap Credits	B40812	(13,248)
AWTR/68535000	SUTA	B40812	906
AWTR/68535100	SUTA Cap Credits	B40812	(128)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	17,402
[-] AW02113	General taxes	Result	383,486
[-] AW02108	Operating expenses,	Result	3,159,284
[-] AW02184	Operating Income (lo	Result	(660,629)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(25,374)
[-] AW02117	Allowance for funds	Result	(25,374)
AWTR/71511000	M&J Revenues	B415	(6,816)
AWTR/71521000	M&J Expenses	B416	1,245
[-] AW02142	Other miscellaneous	Result	(5,571)
[-] AW0218	Other Income	Result	(30,945)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	279
[-] AW02152	Current federal inco	Result	279
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	311
[-] AW02153	Current state income	Result	311
[-] AW02130	Other Deductions	Result	954
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	13,666
[-] AW02136	Interest on short-te	Result	13,666
AWTR/85000000	AFUDC Debt	B420	(17,025)
[-] AW02118	Allowance for borrow	Result	(17,025)
AWTR/82010000	Amort Debt Disc&Exp	B428	195
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,165
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,442
[-] AW02119	Amortization of debt	Result	5,802
[-] AW02116	Interest Charges	Result	272,216
[-] AW02110	Other Income (Expens	Result	242,225
[-] AW02182	Income (loss) before	Result	(418,404)
[-] AW02181	Net income (loss)	Result	(418,404)
[-] AW02180	Net Income Available	Result	(418,404)
[-] AW0294	PROFIT & LOSS STATEM	Result	544,392
[-] AW02	Regulatory	Result	544,392

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	432,068
	UP Struct&Imp P	10130420	B3042	6,130,551
	UP Struct&Imp WT	10130430	B3043	8,123,008
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,916,403
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	294,646
	UP Pump Eq SS	10131152	B3112	973,147
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,750,793
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	122,878,329
	UP Svcs	10133300	B3334	27,348,007
	UP Meters	10133410	B3344	9,883,384
	UP Meter Installs	10133420	B3344	13,565,538
	UP Hydrants	10133500	B3354	9,132,455
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,691,115
	UP Trans Equip	10134100	B3415	3,715,750
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,474,452
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,206,288
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	87,236
	CCNC Struct&Imp P	10630420	B3042	209,330
	CCNC Struct&Imp WT	10630430	B3043	362,518
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	24,247
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrt&Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	2,322
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	257,141
	CCNC WT Eq Non-Media	10632010	B3203	6,630,129
	CCNC Dist Resrvrs&St	10633000	B3304	580,390
	CCNC TD MainsNotClss	10633100	B3314	8,539,275
	CCNC Svcs	10633300	B3334	609,096
	CCNC Meters	10633410	B3344	574,614
	CCNC Meter Installs	10633420	B3344	181,568
	CCNC Hydrants	10633500	B3354	332,819
	CCNC Office Furn&Eq	10634010	B3405	1,176,270
	CCNC Trans EqNotClss	10634100	B3415	1,035,009
	CCNC Tool-Shop-GarEq	10634300	B3435	118,849
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	18,501
	Overall Result			284,785,063
Construction Work In Progress	CWIP	10700000	B105	8,839,692
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClear&Dist OH	10780110	B105	(379,806)
	CWIP-EngClear Eng OH	10780120	B105	19,240
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapSttmt&Clr	10790000	B105	
	Overall Result			8,479,128
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(114,516,125)
	A/D - Salvage/Scrap	10802000	B1081	(4,176,406)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	35,836,582
	A/D - Reg Asset	10810000	B1081	(27,582)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(82,893,390)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	(21)
	BNYM TN-Cust LBX	13122608	B1312	83,930
	BNYM TN-ORCC	13122609	B1312	49,951
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	4,911
	BNYM TN-PennCrdt	13122612	B1312	173
	BNYM TN-ERtrn-Mellon	13122613	B1312	
	BNYM TN-ERtrn-ORCC	13122614	B1312	(389)
	BNYM TN-Cust ARC	13122615	B1312	36,983
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	128
	BNYM TN-Client Srvs	13122618	B1312	185

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	April 2016
AWTR/40111000	Res Sales Billed	B4611	(1,600,958)
AWTR/40111100	ResSlis Billed Surch	B4611	0
AWTR/40111200	ResSlis Billed DSIC	B4611	(159,022)
AWTR/40111300	ResSlis Billed Unmtrd	B4611	
AWTR/40112000	Res Sales Unbilled	B4611	18,769
[-] AW02100	Water revenues - res	Result	(1,741,210)
AWTR/40121000	Com Sales Billed	B4612	(1,218,041)
AWTR/40121100	Com Slis Billed Surch	B4612	0
AWTR/40121200	Com Slis Billed DSIC	B4612	(121,493)
AWTR/40122000	Com Sales Unbilled	B4612	16,720
[-] AW02101	Water revenues - com	Result	(1,322,814)
AWTR/40131000	Ind Sales Billed	B4613	(344,392)
AWTR/40131100	Ind Slis Billed Surch	B4613	0
AWTR/40131200	Ind Slis Billed DSIC	B4613	(33,868)
AWTR/40132000	Ind Sales Unbilled	B4613	(13,967)
[-] AW02102	Water revenues - ind	Result	(392,227)
AWTR/40142000	Publ Fire Unbilled	B4621	0
[-] AW02103	Water revenues - pub	Result	0
AWTR/40145000	Priv Fire Billed	B4622	(198,011)
AWTR/40145100	Priv Fire Billed Sur	B4622	0
AWTR/40145200	Priv Fire BilledDSIC	B4622	(6,321)
AWTR/40146000	Priv Fire Unbilled	B4622	0
[-] AW02104	Water revenues - pri	Result	(204,332)
AWTR/40151000	Publ Auth Billed	B4614	(265,701)
AWTR/40151100	Publ Auth Billed Sur	B4614	0
AWTR/40151200	Publ Auth BilledDSIC	B4614	(26,967)
AWTR/40152000	Publ Auth Unbilled	B4614	(6,723)
[-] AW02105	Water revenues - pub	Result	(299,391)
AWTR/40161000	Slis/Rsle Billed	B466	(98,608)
AWTR/40161100	Slis/Rsle Billed Sur	B466	0
AWTR/40161200	Slis/Rsle Billed DSIC	B466	(10,176)
AWTR/40162000	SalesforRsle Unbilld	B466	(21,679)
[-] AW02106	Water revenues - sal	Result	(130,463)
AWTR/40171000	Misc Sales Billed	B474	(1,421)
AWTR/40171100	MiscSlis BilledSurchg	B474	(96)
AWTR/40172000	Misc Sales Unbilled	B474	(18)
AWTR/40180100	Oth Wtr Rev-Temp Svc	B474	0
AWTR/40189900	Other Water Revenue	B474	
[-] AW02107	Water revenues - oth	Result	(1,536)
[-] AW0296	Water revenues	Result	(4,091,974)
AWTR/40211000	Dom WW Svc Billed	B5211	2
AWTR/40232000	Ind WW Svc Unbilled	B5213	130
[-] AW0297	Sewer revenues	Result	132
AWTR/40310100	OthRev-Late Pyrm&Fee	B470	(29,482)
AWTR/40310200	OthRev-Rent	B472	(17,452)
AWTR/40310400	OthRev-NSF Ck Chrg	B471	(2,140)
AWTR/40310500	OthRev-Appl/Int&Fee	B471	(24,529)
AWTR/40310600	OthRev-Usage Data	B471	(1,457)
AWTR/40310700	OthRev-Reconnect Fee	B471	(12,165)
AWTR/40319900	OthRev-Misc Svc	B471	(50)
AWTR/40359900	OthRev WW-Misc Svc	B536	0
[-] AW0298	Other revenues	Result	(87,276)
[-] AW0295	Operating revenues	Result	(4,179,117)
AWTR/51010000	Purchased Water	B6101	1,589
[-] AW02155	Purchased water	Result	1,589
AWTR/51510011	Purchased Power SS	B6151	237
AWTR/51510012	Purchased Power P	B6151	155,908
AWTR/51510013	Purchased Power WT	B6153	6,099
AWTR/51510014	Purchased Power TD	B6155	806
AWTR/51510016	Purchased Power AG	B6158	50
AWTR/51520000	Fuel for Power Prod	B6161	0
[-] AW02154	Fuel and power	Result	163,100
AWTR/51800000	Chemicals	B6183	91,384
[-] AW02156	Chemicals	Result	91,384
AWTR/51110000	Waste Disposal	B6753	18,879
[-] AW02157	Waste disposal	Result	18,879
[-] AW02126	Production costs	Result	274,952
AWTR/50100000	Labor Expense	B6018	306,981
AWTR/50100001	Labor ExpenseAccrual	B6018	(71,609)
AWTR/50101200	Labor Oper P	B6011	55,026
AWTR/50101300	Labor Oper WT	B6013	16,039
AWTR/50101400	Labor Oper TD	B6015	1,266
AWTR/50101405	Labor Oper TD Sup&Eng	B6015	1,368
AWTR/50101420	Labor Oper TD Meter	B6015	35,209
AWTR/50101510	Labor Oper CA Mtr&Rd	B6017	32,222
AWTR/50101515	Labor Oper CA Cst&Rec	B6017	0
AWTR/50101600	Labor Oper AG	B6018	72,212
AWTR/50102200	Labor Maint P	B6012	0
AWTR/50102300	Labor Maint WT	B6014	0
AWTR/50102400	Labor Maint TD	B6016	7,493
AWTR/50102405	Labor Mnt TD Sup&Eng	B6016	0
AWTR/50102420	Labor Mnt TD Mains	B6016	18,428
AWTR/50102425	Labor Mnt TD FireMn	B6016	395
AWTR/50102430	Labor Mnt TD Service	B6016	5,426
AWTR/50102435	Labor Mnt TD Meter	B6016	0
AWTR/50102440	Labor Mnt TD Hydrant	B6016	5,392
AWTR/50102600	Labor Maint AG	B6018	
AWTR/50109900	Labor Cap Credits	B6018	(156,427)
AWTR/50110000	Labor NS OT -Natural	B6018	32,602
AWTR/50111200	LaborOper NS OT P	B6011	7,432
AWTR/50111300	LaborOper NS OT WT	B6013	1,456
AWTR/50111400	LaborOper NS OT TD	B6015	985

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2016
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(348,434)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	(12,610)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(89,177)
	Suntrust TN	13180100	B1312	128,131
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	539
	Suntrust TN-NSF	13180116	B1312	170
	First Volunteer Bank	13182600	B1312	5,969
	Cash Clearg-MixdPymt	13199002	B1312	(49)
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			(137,411)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,667,907
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(7,929)
	A/R-NSF Clarificatn	14100999	B141	
	Allow for Uncollect	14300000	B143	(373,736)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	2,496
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	11,531
	A/R AssocCo-Div Eqv	14573000	B145	2,954
	Misc A/R-Recon Acct	14610000	B142	407,070
	Misc A/R-Manual	14611000	B142	1,429
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	37,385
	Misc A/R-Employees	14613000	B142	55
	Misc A/R-Emp'l P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(72,950)
	Overall Result			3,677,041
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,964,324
	Overall Result			1,964,324
Materials and Supplies	Inventory-Plant Mat	15110000	B151	710,151
	Inventory-Chemicals	15130000	B151	111,688
	Inventory-Other M&S	15140000	B153	(46,596)
	Inventory-Price Diff	15199997	B153	
	Overall Result			775,243
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	44,297
	Prepaid Insur	16520000	B162	67,330
	Prepaid Insur - I/C	16525000	B162	64,231
	Prepaid PUC/PSC	16530000	B162	129,497
	Prepaid Audit Fees	16540000	B162	8,395
	Prepaid Other	16550000	B162	(8,854)
	Prepaid Other-Global	16550010	B162	102,512
	Overall Result			422,408
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	87,965
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	50,492
	RA-ITRtr-Other	18504500	B1862	690,008
	RA-ITRtr-St TaxChge	18505100	B1862	3,036,843
	RA-ITRtr-Accu Amort	18505500	B1862	(418,326)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	18,089
	RA-Unamort Debt Exp	18661000	B181	23,374
	RA-UnamortDebtExpl/C	18661500	B181	1,059,719
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	264,378
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,548,487
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	76,374
	Overall Result			76,374
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	87,965
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	50,492
	RA-ITRtr-Other	18504500	B1862	690,008
	RA-ITRtr-St TaxChge	18505100	B1862	3,036,843
	RA-ITRtr-Accu Amort	18505500	B1862	(418,326)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	18,089
	RA-Unamort Debt Exp	18661000	B181	23,374
	RA-UnamortDebtExpl/C	18661500	B181	1,059,719
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	264,378
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	76,374
	Overall Result			6,624,861

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	April 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	1,003
AWTR/50111510	LaborOperNS OT CA MR	B6017	2,702
AWTR/50111600	LaborOper NS OT AG	B6018	4,339
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	489
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	2,160
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(31,513)
AWTR/50120000	Labor OT - Natural	B6018	6,270
AWTR/50121200	LaborOper OT P	B6011	2,555
AWTR/50121300	LaborOper OT WT	B6013	1,119
AWTR/50121400	LaborOper OT TD	B6015	740
AWTR/50121420	LaborOperOT TD Meter	B6015	526
AWTR/50121510	LaborOperOT CA MtrRd	B6017	1,331
AWTR/50121600	LaborOper OT AG	B6018	2,311
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	158
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(4,083)
AWTR/50171000	Annual Incent Plan	B6018	15,987
AWTR/50171600	Comp Exp-Options	B6018	416
AWTR/50171800	Comp Exp-RSU's	B6018	1,846
AWTR/50185000	Severance	B6018	13,142
-] AW02158	Salaries and wages	Result	393,390
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(10,687)
-] AW02159	Pension expense	Result	23,753
AWTR/50510000	PBOP Expense	B6048	45,934
AWTR/50510100	PBOP Cap Credits	B6048	(26,670)
AWTR/50550000	Group Insur Expense	B6048	89,177
AWTR/50550100	Group Ins Cap Creds	B6048	(30,687)
-] AW02160	Group insurance expe	Result	77,754
AWTR/50421000	401k Expense	B6048	13,441
AWTR/50421100	401k Exp Cap Credits	B6048	(4,719)
AWTR/50422000	DCP Expense	B6048	19,832
AWTR/50422100	DCP Exp Cap Credits	B6048	(6,563)
AWTR/50423000	ESPP Expense	B6048	417
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,461
AWTR/50426100	Retiree Med Cap Cr	B6048	(381)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	1,600
AWTR/50451000	Employee Awards	B6048	1,136
AWTR/50452000	Emp Physical Exams	B6048	1,133
AWTR/50456000	Tuition Aid	B6048	3,512
AWTR/50457000	Training	B6048	3,634
AWTR/50458000	Referral Bonus	B6048	0
-] AW02161	Other benefits	Result	34,727
-] AW02127	Employee-related cos	Result	529,624
AWTR/53401000	AWWSC Labor OPEX	B6348	234,044
AWTR/53401100	AWWSC Pension OPEX	B6348	19,159
AWTR/53401200	AWWSC Group Ins OPEX	B6348	30,020
AWTR/53401300	AWWSC Other Ben OPEX	B6348	15,533
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	55,178
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	23,303
AWTR/53401700	AWWSC Rents OPEX	B6348	15,865
AWTR/53401900	AWWSC Maint OPEX	B6348	13,820
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	33,202
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	44,454
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	19,151
AWTR/53402400	AWWSC Interest OPEX	B6348	10,871
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	7,170
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	307
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
-] AW02185	Service Company Cost	Result	522,078
AWTR/53110011	Contr Svc-Eng SS	B6311	0
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	13,421
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	
AWTR/53150013	Contr Svc-Other WT	B6353	1,093
AWTR/53150014	Contr Svc-Other TD	B6355	27,038
AWTR/53150016	Contr Svc-Other AG	B6358	5,006
AWTR/53151016	Contr Svc-Temp EE AG	B6358	0
AWTR/53152000	Contr Svc-Lab Testng	B6353	560
AWTR/53153000	Contr Svc-Accounting	B6328	2,200
AWTR/53154000	Contr Svc-Audit Fees	B6328	4,186

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2016
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,429,118
	Overall Result			26,429,118
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			1,061,279
	Overall Result			29,593,688
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(257,012)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,442,988
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(257,012)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,442,988
Short-Term Debt	IHC Bank	23121000	B234	22,454,385
	IHC Clear Out Pymt	23121001	B234	(32,669)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			21,282,060
Accounts Payable	A/P-Recon Acct	23410000	B231	2,249,885
	A/P I/C-Recon	23410100	B231	72,649
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	8,177
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Accr	23430600	B231	56,766
	A/P-Pcard Accrual	23430700	B231	41,237
	A/P-Misc Global	23431000	B231	147,462
	A/P-Proj Cost Accr	23435000	B231	1,769,573
	A/P-GRIR CapSvc	23436000	B231	140,515
	A/P Assoc Co	23510000	B233	3,280
	A/P Assoc Co-SCoBill	23520000	B233	(517,063)
	A/P Assoc Co-SCoBill	23520001	B233	662,227
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,634,708
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	156,705
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(662,718)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	15,550
	Accr Tax-SUTA	23652200	B23611	1
	Accr Tax-Property	23653000	B23611	1,104,440
	Accr Tax-Use Tax	23654000	B23611	4,221
	Accr Tax-FRTax-IncTx	23654110	B23611	567,000
	Overall Result			1,026,284
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	488,629
	Overall Result			561,867
Other current liabilities	Accr Vacation Pay	24120000	B241	264,378
	Accr Power	24120200	B241	157,733
	Accr Legal	24120300	B241	33,693
	Accr Wages	24120600	B241	130,359
	Accr Insurance	24120700	B241	23,117
	Accr Insur Retro Adj	24120710	B241	251,908
	Accr Waste Disposal	24121000	B241	31,680
	Accr Retiree Medical	24121100	B241	5,837
	Accr DCP Contrib	24121200	B241	14,106
	Accr Bank Fees	24121400	B241	15,791
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	9,672
	Accr Incentive Plan	24123000	B241	63,946
	Accr Paving	24126200	B241	98,489
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,288
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	13,578
	WH PR-Flex Spending	24142005	B241	
	WH PR-Garnishments	24142008	B241	1,836
	WH PR-Life Insur	24142009	B241	
	WH PRTx Coll Pay FIT	24142010	B241	3,285
	WH PRTx Coll PayFICA	24142013	B241	1,005
	WH PR-ESPP	24142014	B241	5,679
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	6,574
	GRIR-Stock C - Chem	24163000	B241	3,600
	GRIR-Non-inventory	24164000	B241	(21,186)

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	April 2016
	AWTR/53155000	Contr Svc-Legal	B6338 28,182
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
[-] AW02162	Contracted services	Result	81,686
	AWTR/52532011	Electricity SS	B6751 0
	AWTR/52532013	Electricity WT	B6753 1,058
	AWTR/52532014	Electricity TD	B6755 641
	AWTR/52532016	Electricity AG	B6758 0
	AWTR/52546011	Grounds Keeping SS	B6751 0
	AWTR/52546013	Grounds Keeping WT	B6753 1,370
	AWTR/52546014	Grounds Keeping TD	B6755 71
	AWTR/52546016	Grounds Keeping AG	B6758 311
	AWTR/52548013	Heating Oil/Gas WT	B6753 (31)
	AWTR/52548014	Heating Oil/Gas TD	B6755 (264)
	AWTR/52548016	Heating Oil/Gas AG	B6758 10
	AWTR/52550013	Janitorial WT	B6753 0
	AWTR/52550016	Janitorial AG	B6758 3,634
	AWTR/52571011	Security Svc SS	B6751 2,415
	AWTR/52571013	Security Svc WT	B6753 0
	AWTR/52571014	Security Svc TD	B6755 0
	AWTR/52571016	Security Svc AG	B6758 0
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578011	Trash Removal SS	B6751 403
	AWTR/52578013	Trash Removal WT	B6753 318
	AWTR/52578014	Trash Removal TD	B6755 389
	AWTR/52578016	Trash Removal AG	B6758 188
	AWTR/52583013	Water & WW WT	B6753 2,053
	AWTR/52583014	Water & WW TD	B6755 0
	AWTR/52583016	Water & WW AG	B6758 0
[-] AW02187	Building Maintenance	Result	12,568
	AWTR/52574013	Telephone WT	B6753 2,671
	AWTR/52574014	Telephone TD	B6755 889
	AWTR/52574016	Telephone AG	B6758 2,655
	AWTR/52574111	Cell Phone SS	B6751 653
	AWTR/52574113	Cell Phone WT	B6753 47
	AWTR/52574114	Cell Phone TD	B6755 120
	AWTR/52574115	Cell Phone CA	B6757 599
	AWTR/52574116	Cell Phone AG	B6758 2,564
	AWTR/52574200	Data Lines AG	B6758 135
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,085
	AWTR/52574315	Wireless Serv 1st CA	B6757
	AWTR/52574316	Wireless Serv 1st AG	B6758
[-] AW02188	Telecommunication ex	Result	11,419
	AWTR/52562513	Overnight Shipping WT	B6753 402
	AWTR/52562514	Overnight Shipping TD	B6755 0
	AWTR/52562516	Overnight Shipping AG	B6758 200
	AWTR/52566016	Postage AG	B6758 343
	AWTR/52566700	Printing	B6758 361
[-] AW02189	Postage, printing an	Result	1,307
	AWTR/52510016	Bank Svc Charges-AG	B6758 95
	AWTR/52512500	Books&Publications	B6758 0
	AWTR/52526100	Credit Line Fees I/C	B6758 3,636
	AWTR/52542016	Forms AG	B6758 0
	AWTR/52562011	Off&Adm Supplies SS	B6751
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 0
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 369
	AWTR/52571500	Software Licenses	B6758 3,656
	AWTR/52582013	Uniforms WT	B6753 0
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 0
	AWTR/52582016	Uniforms AG	B6757 2,002
	AWTR/52801000	Capital Purchase Clr	B6758 0
[-] AW02163	Office supplies and	Result	9,758
	AWTR/52503000	Advertising	B6608 7,248
[-] AW02190	Advertising & market	Result	7,248
	AWTR/52534000	Employee Expenses	B6758 4,473
	AWTR/52534200	Conferences & Reg	B6758 898
	AWTR/52535000	Meals Deductible	B6758 2,432
	AWTR/52567000	Relocation Expenses	B6758 5,557
[-] AW02109	Employee related exp	Result	13,360
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 0
	AWTR/52001200	M&S Oper P	B6201 149
	AWTR/52001300	M&S Oper WT	B6203 7,235
	AWTR/52001400	M&S Oper TD	B6205 579
	AWTR/52001500	M&S Oper CA	B6207 0
	AWTR/52001600	M&S Oper AG	B6208 9,495
	AWTR/52501100	Misc Oper SS	B6751
	AWTR/52501300	Misc Oper WT	B6753 227
	AWTR/52501400	Misc Oper TD	B6755 5,021
	AWTR/52501600	Misc Oper AG	B6758 14,635
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 500
	AWTR/52514600	Charitb Don-Commnty	B6758 1,250
	AWTR/52514700	Community Partnrshps	B6758 13,632
	AWTR/52514800	Community Cmmrcl In	B6758
	AWTR/52514900	Cust Education	B6758
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758 0
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2016
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	186
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(8,777,375)
	CFO Sales Tax-CIS	24172100	B241	9,076,360
	Def Rev-Curr Portion	24199700	B241	396,396
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,054,993
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	4,179,026
	Adv Constr-NT Hydr	25215000	B252	123,996
	Adv Constr-NT WIP	25217000	B252	184,938
	Adv Constr-Tax Svcs	25223000	B252	153,697
	Adv Constr-Tax WIP	25227000	B252	62,575
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,433,232
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	36,875,492
	Def SIT Liab-Other	25321000	B283	6,677,976
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			43,553,468
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	11,935
	Unamort ITC-4%	25510200	B2551	48,680
	Unamort ITC-10%	25510300	B2551	419,249
	Overall Result			479,864
Regulatory liability	RL-ITRR-ExcDAFUDCFIT	25621100	B253	347,120
	RL-ITRR-Deficit Def	25622000	B253	(407,939)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(190,622)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,380
	RL-ITRR-ITC GrUp4%	25626100	B253	31,107
	RL-ITRR-ITC GrUp10%	25626200	B253	242,291
	RL-Pension Tracker	25633000	B253	1,615,785
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	48,962
	RL-Cost of Removal	25700000	B1081	(1,384,665)
	RL-COR RWIP	25710000	B1862	(2,747,125)
	Overall Result			(2,437,706)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,586,385)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,586,385)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	395,042
	Accr OPEB MedSubs	26221500	B253	523,175
	Overall Result			918,217
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	(3,948)
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	2,954
	NQ Sav&Def Compens	26281800	B253	4,841
	FIN 48 Reserve-Fed	26580000	B265	23,533
	FIN 48 Reserve-State	26581000	B265	361,171
	Overall Result			413,445
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,262,759
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	1,000,402
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	384,254
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,949,042
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,137,935)
	AccAmort CIAC-Tax	27210000	B272	(735,784)
	Overall Result			14,143,192

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	April 2016
	AWTR/52514909	Cust Edu-Video&Photo	B6758 1,586
	AWTR/52515000	Commun Relations-E	B6758 119
	AWTR/52515001	Commun Relations-S	B6758 0
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 3,538
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 0
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 0
	AWTR/52554500	Lab Supplies	B6753 8,792
	AWTR/52556000	Lobbying Expenses	B6758 15,000
	AWTR/52564000	Penalties Non-deduct	B6758 410
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 0
	AWTR/52585000	Discounts Available	B6758 (2,189)
	AWTR/52586000	PO Small Differences	B6758 (16)
	[-] AW02166	Miscellaneous expens	Result 81,145
	AWTR/54110016	Rents-Real Prop AG	B6418 0
	AWTR/54140013	Rents-Equip WT	B6423 (168)
	AWTR/54140014	Rents-Equip TD	B6425 74
	AWTR/54140015	Rents-Equip CA	B6427 0
	AWTR/54140016	Rents-Equip AG	B6428 599
	[-] AW02165	Rents	Result 506
	AWTR/55000000	Transportation (O&M)	B6508 32,653
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B5603 2
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 286
	AWTR/55000021	Trans Maint SS	B6502 0
	AWTR/55000024	Trans Maint TD	B6506 0
	AWTR/55000100	Trans Cap Credits	B6508 (44,341)
	AWTR/55010100	Trans Lease Costs	B6508 3,750
	AWTR/55010200	Trans Lease Fuel	B6508 9,357
	AWTR/55010300	Trans Lease Maint	B6508 19,181
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 548
	[-] AW02164	Transportation	Result 21,436
	[-] AW02128	Operating supplies a	Result 240,431
	AWTR/57010015	Uncoll Accts Exp CA	B6707 97,642
	AWTR/57010016	Uncoll Accts Exp AG	B6707 0
	[-] AW02168	Uncollectible accoun	Result 97,642
	AWTR/52501500	Misc Oper CA	B6757 0
	AWTR/52510015	Bank Svc Charges-CA	B6757 13,524
	AWTR/52514906	Cust Edu-Bill Insert	B6758 0
	AWTR/52520000	Collection Agencies	B6757 14,082
	AWTR/52542015	Forms CA	B6757 8,374
	AWTR/52562515	Overnight Shippng CA	B6757 0
	AWTR/52566015	Postage CA	B6757 36,268
	[-] AW02170	Customer accounting,	Result 72,249
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678 0
	AWTR/56670000	Reg Exp-Other	B6678 (34,536)
	[-] AW02172	Regulatory expense	Result (34,536)
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 28,427
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,834
	AWTR/55720100	Ins W/C Cap Credits	B6588 (3,788)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,488
	[-] AW02171	Insurance other than	Result 42,215
	AWTR/62002100	M&S Maint SS	B6202 2,419
	AWTR/62002200	M&S Maint P	B6202 22
	AWTR/62002300	M&S Maint WT	B6204 2,331
	AWTR/62002400	M&S Maint TD	B6206 2,989
	AWTR/62002600	M&S Maint AG	B6208 0
	AWTR/62502300	Misc Maint WT	B6754 0
	AWTR/62502100	Misc Maint SS	B6752 (989)
	AWTR/62502200	Misc Maint P	B6752 0
	AWTR/62502400	Misc Maint TD	B6756 10,044
	AWTR/62502420	Misc Maint TD Mains	B6756 469
	AWTR/62502435	Misc Maint TD Meters	B6756 0
	AWTR/62502600	Misc Maint AG	B6758 15,223
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 8,728
	AWTR/62520824	Misc Maint PermitsTD	B6756 2,835
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 0
	AWTR/63150021	Contr Svc-Maint SS	B6352 589
	AWTR/63150022	Contr Svc-Maint P	B6353 0
	AWTR/63150023	Contr Svc-Maint WT	B6354 (181)
	AWTR/63150024	Contr Svc-Maint TD	B6356 2,800
	AWTR/63150026	Contr Svc-Maint AG	B6358 1,000
	[-] AW02129	Maintenance supplies	Result 48,278
	[-] AW02111	Operation and mainte	Result 1,792,934
	AWTR/68011000	Depr - UPIS General	B403 600,336
	AWTR/68012000	Depr - Amort CIAC Tx	B403 (4,321)
	AWTR/68012500	Depr-Amort CIAC Nntx	B403 (14,850)
	[-] AW02132	Depreciation	Result 581,166
	AWTR/68254000	Amort-RegAsset AFUDC	B4071 3,764
	AWTR/68255000	Amort-UPAA	B406 624
	AWTR/68258000	Amort-Reg Asset	B4071 98
	[-] AW02133	Amortization	Result 4,486

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	April 2016
AWTR/68311000	Rem Costs-ARO/NNS	B403	30,677
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,717)
[-] AW02134	Removal costs, net	Result	28,643
[-] AW02112	Depreciation and amo	Result	614,294
AWTR/69011000	FIT-Current	B40910	60,290
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	60,290
AWTR/69021000	SIT-Current	B40911	32,531
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	32,531
[-] AW02146	Current income taxes	Result	92,821
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	322,798
[-] AW02148	Deferred federal inc	Result	331,476
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	45,046
[-] AW02149	Deferred state incom	Result	43,745
[-] AW02122	Deferred taxes	Result	375,221
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	461,678
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	71
AWTR/68532100	FUTA Cap Credits	B40812	(27)
AWTR/68533000	FICA	B40812	41,041
AWTR/68533100	FICA Cap Credits	B40812	(12,937)
AWTR/68535000	SUTA	B40812	(2,318)
AWTR/68535100	SUTA Cap Credits	B40812	647
AWTR/68543000	Othr Taxes &Licenses	B40813	35,050
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	375,915
[-] AW02108	Operating expenses,	Result	3,244,821
[-] AW02184	Operating Income (lo	Result	(934,297)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(32,935)
[-] AW02117	Allowance for funds	Result	(32,935)
AWTR/71511000	M&J Revenues	B415	(4,613)
AWTR/71521000	M&J Expenses	B416	1,005
[-] AW02142	Other miscellaneous	Result	(3,608)
[-] AW0218	Other Income	Result	(36,543)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	168
[-] AW02152	Current federal inco	Result	168
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	91
[-] AW02153	Current state income	Result	91
[-] AW02130	Other Deductions	Result	623
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	13,855
[-] AW02136	Interest on short-te	Result	13,855
AWTR/85000000	AFUDC Debt	B420	(22,098)
[-] AW02118	Allowance for borrow	Result	(22,098)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	267,595
[-] AW02110	Other Income (Expens	Result	231,675
[-] AW02182	Income (loss) before	Result	(702,622)
[-] AW02181	Net income (loss)	Result	(702,622)
[-] AW02180	Net Income Available	Result	(702,622)
[-] AW0294	PROFIT & LOSS STATEM	Result	(702,622)
[-] AW02	Regulatory	Result	(702,622)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	432,068
	UP Struct&Imp P	10130420	B3042	6,109,541
	UP Struct&Imp WT	10130430	B3043	8,068,662
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,918,358
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	973,147
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,751,919
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	123,303,284
	UP Svcs	10133300	B3334	27,348,160
	UP Meters	10133410	B3344	9,881,069
	UP Meter Installs	10133420	B3344	13,566,494
	UP Hydrants	10133500	B3354	9,130,394
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,691,268
	UP Trans Equip	10134100	B3415	3,715,750
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,478,934
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,203,188
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	87,236
	CCNC Struct&Imp P	10630420	B3042	209,838
	CCNC Struct&Imp WT	10630430	B3043	388,373
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	24,247
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrt&E	10631000	B3102	
	CCNC Pump Eq Electr	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	319,497
	CCNC WT Eq Non-Media	10632010	B3203	6,618,136
	CCNC Dist Reservrs&St	10633000	B3304	570,958
	CCNC TD MainsNotClss	10633100	B3314	8,340,491
	CCNC Svcs	10633300	B3334	712,392
	CCNC Meters	10633410	B3344	670,526
	CCNC Meter Installs	10633420	B3344	197,195
	CCNC Hydrants	10633500	B3354	344,613
	CCNC Office Furn&Eq	10634010	B3405	1,176,744
	CCNC Trans EqNotClss	10634100	B3415	1,035,009
	CCNC Tool-Shop-GarEq	10634300	B3435	118,849
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	18,514
	Overall Result			285,215,428
Construction Work In Progress	CWIP	10700000	B105	10,016,169
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClear&Dist OH	10780110	B105	(334,691)
	CWIP-EngClear Eng OH	10780120	B105	24,299
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapSttmt Clr	10790000	B105	
	Overall Result			9,705,780
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(115,119,363)
	A/D - Salvage/Scrap	10802000	B1081	(4,178,700)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	35,965,993
	A/D - Reg Asset	10810000	B1081	(27,680)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(83,369,610)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	
	BNYM TN-Cust LBX	13122608	B1312	40,394
	BNYM TN-ORCC	13122609	B1312	82,960
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	7,478
	BNYM TN-PennCrdt	13122612	B1312	
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	(1,647)
	BNYM TN-Cust ARC	13122615	B1312	46,615
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	
	BNYM TN-Client Srv	13122618	B1312	0

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	May 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,676,727)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (174,233)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (173,771)
	[-] AW02100	Water revenues - res	Result (2,024,732)
	AWTR/40121000	Com Sales Billed	B4612 (1,230,329)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (127,993)
	AWTR/40122000	Com Sales Unbilled	B4612 (105,717)
	[-] AW02101	Water revenues - com	Result (1,464,039)
	AWTR/40131000	Ind Sales Billed	B4613 (307,377)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (31,906)
	AWTR/40132000	Ind Sales Unbilled	B4613 (34,925)
	[-] AW02102	Water revenues - ind	Result (374,208)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (195,730)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 304
	AWTR/40146000	Priv Fire Unbilled	B4622 0
	[-] AW02104	Water revenues - pri	Result (195,426)
	AWTR/40151000	Publ Auth Billed	B4614 (306,245)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (31,762)
	AWTR/40152000	Publ Auth Unbilled	B4614 (24,862)
	[-] AW02105	Water revenues - pub	Result (362,869)
	AWTR/40161000	Slis/Rsle Billed	B466 (76,335)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (7,924)
	AWTR/40162000	SalesforRsle Unbilld	B466 12,839
	[-] AW02106	Water revenues - sal	Result (71,419)
	AWTR/40171000	Misc Sales Billed	B474 (1,159)
	AWTR/40171100	MiscSlis BilledSurch	B474 (82)
	AWTR/40172000	Misc Sales Unbilled	B474 239
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474
	[-] AW02107	Water revenues - oth	Result (1,002)
	[-] AW0296	Water revenues	Result (4,493,694)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 0
	[-] AW0297	Sewer revenues	Result 0
	AWTR/40310100	OthRev-Late Pyrm Fee	B470 (27,358)
	AWTR/40310200	OthRev-Rent	B472 37,577
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,580)
	AWTR/40310500	OthRev-Appl/IntFee	B471 (24,234)
	AWTR/40310600	OthRev-Usage Data	B471 257
	AWTR/40310700	OthRev-Reconnect Fee	B471 (20,085)
	AWTR/40319900	OthRev-Misc Svc	B471 (1,065)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (37,487)
	[-] AW0295	Operating revenues	Result (4,531,181)
	AWTR/51010000	Purchased Water	B6101 1,598
	[-] AW02155	Purchased water	Result 1,598
	AWTR/51510011	Purchased Power SS	B6151 368
	AWTR/51510012	Purchased Power P	B6151 204,926
	AWTR/51510013	Purchased Power WT	B6153 7,276
	AWTR/51510014	Purchased Power TD	B6155 1,829
	AWTR/51510016	Purchased Power AG	B6158 109
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 214,507
	AWTR/51800000	Chemicals	B6183 41,435
	[-] AW02156	Chemicals	Result 41,435
	AWTR/51110000	Waste Disposal	B6753 16,005
	[-] AW02157	Waste disposal	Result 16,005
	[-] AW02126	Production costs	Result 273,545
	AWTR/50100000	Labor Expense	B6018 173,820
	AWTR/50100001	Labor ExpenseAccrual	B6018 5,890
	AWTR/50101200	Labor Oper P	B6011 83,812
	AWTR/50101300	Labor Oper WT	B6013 16,343
	AWTR/50101400	Labor Oper TD	B6015 11,142
	AWTR/50101405	Labor Oper TD SupEng	B6015 1,327
	AWTR/50101420	Labor Oper TD Meter	B6015 36,875
	AWTR/50101510	Labor Oper CA MtrRd	B6017 41,364
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 81,318
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 0
	AWTR/50102400	Labor Maint TD	B6016 7,204
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 19,760
	AWTR/50102425	Labor Mnt TD FireMn	B6016 (132)
	AWTR/50102430	Labor Mnt TD Service	B6016 6,648
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 9,870
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (135,392)
	AWTR/50110000	Labor NS OT -Natural	B6018 15,882
	AWTR/50111200	LaborOper NS OT P	B6011 3,040
	AWTR/50111300	LaborOper NS OT WT	B6013 608
	AWTR/50111400	LaborOper NS OT TD	B6015 385

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2016
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(453,316)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	(3,679)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(84,688)
	Suntrust TN	13180100	B1312	206,110
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	6,490
	Suntrust TN-NSF	13180116	B1312	542
	First Volunteer Bank	13182600	B1312	5,892
	Cash Clearg-MixdPymt	13199002	B1312	(27)
	Cash Clearg-MI's	13199004	B1312	10
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			(144,668)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,702,972
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(4,476)
	A/R-NSF Clarificatn	14100999	B141	90
	Allow for Uncollect	14300000	B143	(366,306)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	9,424
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	25,374
	A/R AssocCo-Div Eqv	14573000	B145	3,110
	Misc A/R-Recon Acct	14610000	B142	313,074
	Misc A/R-Manual	14611000	B142	2,065
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	50,901
	Misc A/R-Employees	14613000	B142	55
	Misc A/R-EmpI P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(72,950)
	Overall Result			3,664,163
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,290,520
	Overall Result			2,290,520
Materials and Supplies	Inventory-Plant Mat	15110000	B151	664,065
	Inventory-Chemicals	15130000	B151	126,221
	Inventory-Other M&S	15140000	B153	(5,175)
	Inventory-Price Diff	15199997	B153	
	Overall Result			785,111
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	22,149
	Prepaid Insur	16520000	B162	96,299
	Prepaid Insur - I/C	16525000	B162	
	Prepaid PUC/PSC	16530000	B162	113,310
	Prepaid Audit Fees	16540000	B162	4,209
	Prepaid Other	16550000	B162	(19,707)
	Prepaid Other-Global	16550010	B162	83,709
	Overall Result			314,969
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	103,249
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	44,180
	RA-ITRtr-Other	18504500	B1862	682,439
	RA-ITRtr-St TaxChge	18505100	B1862	3,040,529
	RA-ITRtr-Accu Amort	18505500	B1862	(422,090)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	17,465
	RA-Unamort Debt Exp	18661000	B181	23,186
	RA-UnamortDebtExpl/C	18661500	B181	1,055,626
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	264,378
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,544,907
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,591
	Overall Result			74,591
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	103,249
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	44,180
	RA-ITRtr-Other	18504500	B1862	682,439
	RA-ITRtr-St TaxChge	18505100	B1862	3,040,529
	RA-ITRtr-Accu Amort	18505500	B1862	(422,090)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	17,465
	RA-Unamort Debt Exp	18661000	B181	23,186
	RA-UnamortDebtExpl/C	18661500	B181	1,055,626
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	264,378
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,591
	Overall Result			6,619,498

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	May 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	663
AWTR/50111510	LaborOperNS OT CA MR	B6017	707
AWTR/50111600	LaborOper NS OT AG	B6018	2,141
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	1,671
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	0
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	20
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(15,882)
AWTR/50120000	Labor OT - Natural	B6018	5,692
AWTR/50121200	LaborOper OT P	B6011	1,819
AWTR/50121300	LaborOper OT WT	B6013	0
AWTR/50121400	LaborOper OT TD	B6015	838
AWTR/50121420	LaborOperOT TD Meter	B6015	0
AWTR/50121510	LaborOperOT CA MtrRd	B6017	0
AWTR/50121600	LaborOper OT AG	B6018	0
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	0
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(5,692)
AWTR/50171000	Annual Incent Plan	B6018	33,088
AWTR/50171600	Comp Exp-Options	B6018	457
AWTR/50171800	Comp Exp-RSU's	B6018	2,215
AWTR/50185000	Severance	B6018	0
-] AW02158	Salaries and wages	Result	407,499
AWTR/50610000	Pension Expense	B6048	34,458
AWTR/50610100	Pension Cap Credits	B6048	(8,846)
-] AW02159	Pension expense	Result	25,612
AWTR/50510000	PBOP Expense	B6048	58,591
AWTR/50510100	PBOP Cap Credits	B6048	(22,074)
AWTR/50550000	Group Insur Expense	B6048	93,106
AWTR/50550100	Group Ins Cap Creds	B6048	(27,361)
-] AW02160	Group insurance expe	Result	102,262
AWTR/50421000	401k Expense	B6048	13,318
AWTR/50421100	401k Exp Cap Credits	B6048	(3,944)
AWTR/50422000	DCP Expense	B6048	21,022
AWTR/50422100	DCP Exp Cap Credits	B6048	(5,771)
AWTR/50423000	ESPP Expense	B6048	417
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,549
AWTR/50426100	Retiree Med Cap Cr	B6048	(345)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	1,594
AWTR/50451000	Employee Awards	B6048	1,077
AWTR/50452000	Emp Physical Exams	B6048	105
AWTR/50456000	Tuition Aid	B6048	0
AWTR/50457000	Training	B6048	(1,213)
AWTR/50458000	Referral Bonus	B6048	0
-] AW02161	Other benefits	Result	28,033
-] AW02127	Employee-related cos	Result	563,406
AWTR/53401000	AWWSC Labor OPEX	B6348	249,120
AWTR/53401100	AWWSC Pension OPEX	B6348	20,018
AWTR/53401200	AWWSC Group Ins OPEX	B6348	31,819
AWTR/53401300	AWWSC Other Ben OPEX	B6348	15,172
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	36,800
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	12,947
AWTR/53401700	AWWSC Rents OPEX	B6348	17,492
AWTR/53401900	AWWSC Maint OPEX	B6348	10,493
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	17,301
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	53,814
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	19,021
AWTR/53402400	AWWSC Interest OPEX	B6348	4,696
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	1,297
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	307
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
-] AW02185	Service Company Cost	Result	490,296
AWTR/53110011	Contr Svc-Eng SS	B6311	706
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	8,581
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	
AWTR/53150013	Contr Svc-Other WT	B6353	650
AWTR/53150014	Contr Svc-Other TD	B6355	25,399
AWTR/53150016	Contr Svc-Other AG	B6358	8,804
AWTR/53151016	Contr Svc-Temp EE AG	B6358	0
AWTR/53152000	Contr Svc-Lab Testng	B6353	426
AWTR/53153000	Contr Svc-Accounting	B6328	1,284
AWTR/53154000	Contr Svc-Audit Fees	B6328	4,186

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2016
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,432,207
	Overall Result			26,432,207
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			1,935,351
	Overall Result			30,467,760
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(256,003)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,443,997
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(256,003)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,443,997
Short-Term Debt	IHC Bank	23121000	B234	23,392,875
	IHC Clear Out Pymt	23121001	B234	(5,063)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			22,248,156
Accounts Payable	A/P-Recon Acct	23410000	B231	430,354
	A/P I/C-Recon	23410100	B231	74,851
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	11,876
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Acclr	23430600	B231	65,830
	A/P-Pcard Accrual	23430700	B231	23,641
	A/P-Misc Global	23431000	B231	209,756
	A/P-Proj Cost Acclr	23435000	B231	2,981,463
	A/P-GRIR CapSvc	23436000	B231	23,719
	A/P Assoc Co	23510000	B233	12,868
	A/P Assoc Co-SCoBill	23520000	B233	(650,697)
	A/P Assoc Co-SCoBill	23520001	B233	681,806
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(3,679)
	Overall Result			3,861,788
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	231,917
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(622,137)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	19,976
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,380,493
	Accr Tax-Use Tax	23654000	B23611	3,845
	Accr Tax-FRTax-IncTx	23654110	B23611	602,000
	Overall Result			1,457,179
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	720,154
	Overall Result			830,632
Other current liabilities	Accr Vacation Pay	24120000	B241	264,378
	Accr Power	24120200	B241	178,844
	Accr Legal	24120300	B241	16,835
	Accr Wages	24120600	B241	176,070
	Accr Insurance	24120700	B241	31,624
	Accr Insur Retro Adj	24120710	B241	251,908
	Accr Waste Disposal	24121000	B241	27,752
	Accr Retiree Medical	24121100	B241	7,392
	Accr DCP Contrib	24121200	B241	16,183
	Accr Bank Fees	24121400	B241	16,272
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,390
	Accr Incentive Plan	24123000	B241	97,034
	Accr Paving	24126200	B241	92,459
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,307
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	13,249
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	1,836
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	9,479
	GRIR-Stock C - Chem	24163000	B241	11,744
	GRIR-Non-inventory	24164000	B241	(10,767)

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	May 2016
AWTR/53155000	Contr Svc-Legal	B6338	(3,127)
AWTR/53157000	Contr Svc-Outplacemt	B6758	0
[-] AW02162	Contracted services	Result	46,909
AWTR/52532011	Electricity SS	B6751	0
AWTR/52532013	Electricity WT	B6753	1,272
AWTR/52532014	Electricity TD	B6755	1,015
AWTR/52532016	Electricity AG	B6758	0
AWTR/52546011	Grounds Keeping SS	B6751	0
AWTR/52546013	Grounds Keeping WT	B6753	4,454
AWTR/52546014	Grounds Keeping TD	B6755	284
AWTR/52546016	Grounds Keeping AG	B6758	1,245
AWTR/52548013	Heating Oil/Gas WT	B6753	198
AWTR/52548014	Heating Oil/Gas TD	B6755	88
AWTR/52548016	Heating Oil/Gas AG	B6758	0
AWTR/52550013	Janitorial WT	B6753	0
AWTR/52550016	Janitorial AG	B6758	6,831
AWTR/52571011	Security Svc SS	B6751	2,245
AWTR/52571013	Security Svc WT	B6753	0
AWTR/52571014	Security Svc TD	B6755	0
AWTR/52571016	Security Svc AG	B6758	193
AWTR/52571100	Add'l Security Costs	B6758	0
AWTR/52578011	Trash Removal SS	B6751	0
AWTR/52578013	Trash Removal WT	B6753	293
AWTR/52578014	Trash Removal TD	B6755	358
AWTR/52578015	Trash Removal CA	B6757	150
AWTR/52578016	Trash Removal AG	B6758	172
AWTR/52583013	Water & WW WT	B6753	0
AWTR/52583014	Water & WW TD	B6755	120
AWTR/52583016	Water & WW AG	B6758	0
[-] AW02187	Building Maintenance	Result	18,918
AWTR/52574013	Telephone WT	B6753	2,276
AWTR/52574014	Telephone TD	B6755	738
AWTR/52574016	Telephone AG	B6758	2,589
AWTR/52574111	Cell Phone SS	B6751	731
AWTR/52574113	Cell Phone WT	B6753	55
AWTR/52574114	Cell Phone TD	B6755	442
AWTR/52574115	Cell Phone CA	B6757	862
AWTR/52574116	Cell Phone AG	B6758	4,609
AWTR/52574200	Data Lines AG	B6758	135
AWTR/52574314	Wireless Serv 1st TD	B6755	1,935
AWTR/52574315	Wireless Serv 1st CA	B6757	0
AWTR/52574316	Wireless Serv 1st AG	B6758	0
[-] AW02188	Telecommunication ex	Result	14,370
AWTR/52562513	Overnight Shipping WT	B6753	379
AWTR/52562514	Overnight Shipping TD	B6755	0
AWTR/52562516	Overnight Shipping AG	B6758	82
AWTR/52566016	Postage AG	B6758	203
AWTR/52566700	Printing	B6758	156
[-] AW02189	Postage, printing an	Result	820
AWTR/52510016	Bank Svc Charges-AG	B6758	76
AWTR/52512500	Books&Publications	B6758	88
AWTR/52526100	Credit Line Fees I/C	B6758	4,080
AWTR/52542016	Forms AG	B6758	0
AWTR/52562011	Off&Adm Supplies SS	B6751	0
AWTR/52562013	Off&Adm Supplies WT	B6753	98
AWTR/52562014	Off&Adm Supplies TD	B6755	699
AWTR/52562015	Off&Adm Supplies CA	B6757	0
AWTR/52562016	Off&Adm Supplies AG	B6758	65
AWTR/52571500	Software Licenses	B6758	3,656
AWTR/52582013	Uniforms WT	B6753	0
AWTR/52582014	Uniforms TD	B6755	300
AWTR/52582015	Uniforms CA	B6757	122
AWTR/52582016	Uniforms AG	B6758	194
AWTR/52801000	Capital Purchase Clr	B6758	0
[-] AW02163	Office supplies and	Result	9,378
AWTR/52503000	Advertising	B6608	355
[-] AW02190	Advertising & market	Result	355
AWTR/52534000	Employee Expenses	B6758	7,138
AWTR/52534200	Conferences & Reg	B6758	920
AWTR/52535000	Meals Deductible	B6758	6,477
AWTR/52535100	Meals Nondeductible	B6758	21
AWTR/52567000	Relocation Expenses	B6758	65,110
[-] AW02109	Employee related exp	Result	79,665
AWTR/52000000	M&S Expense (O&M)	B6205	0
AWTR/52001100	M&S Oper SS	B6201	0
AWTR/52001200	M&S Oper P	B6201	0
AWTR/52001300	M&S Oper WT	B6203	7,670
AWTR/52001400	M&S Oper TD	B6205	1,357
AWTR/52001500	M&S Oper CA	B6207	0
AWTR/52001600	M&S Oper AG	B6208	3,689
AWTR/52501100	Misc Oper SS	B6751	0
AWTR/52501300	Misc Oper WT	B6753	220
AWTR/52501400	Misc Oper TD	B6755	1,008
AWTR/52501600	Misc Oper AG	B6758	14,102
AWTR/52514000	Charitb Contr Deduct	B6758	0
AWTR/52514500	Charitb Don-H/Ed/En	B6758	1,354
AWTR/52514600	Charitb Don-Commnty	B6758	3,500
AWTR/52514700	Community Partnrshps	B6758	2,084
AWTR/52514800	Community Cmmrcl In	B6758	0
AWTR/52514900	Cust Education	B6758	0
AWTR/52514904	Cust Edu Comm-Consrv	B6758	0
AWTR/52514905	Cust Edu Comm-Printd	B6758	363

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2016
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	93
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(9,074,816)
	CFO Sales Tax-CIS	24172100	B241	9,343,118
	Def Rev-Curr Portion	24199700	B241	198,198
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			1,923,636
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	
	Adv Constr-NT ExtDep	25212000	B252	4,102,331
	Adv Constr-NT Hydr	25215000	B252	122,403
	Adv Constr-NT WIP	25217000	B252	184,938
	Adv Constr-Tax Svcs	25223000	B252	113,679
	Adv Constr-Tax WIP	25227000	B252	79,260
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,331,611
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	37,277,624
	Def SIT Liab-Other	25321000	B283	6,733,696
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			44,011,320
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	11,677
	Unamort ITC-4%	25510200	B2551	48,283
	Unamort ITC-10%	25510300	B2551	413,540
	Overall Result			473,500
Regulatory liability	RL-ITRR-ExcDAFUDCFIT	25621100	B253	345,898
	RL-ITRR-Deficit Def	25622000	B253	(406,502)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(189,935)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,215
	RL-ITRR-ITC GrUp4%	25626100	B253	30,853
	RL-ITRR-ITC GrUp10%	25626200	B253	238,990
	RL-Pension Tracker	25633000	B253	1,602,044
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	25,739
	RL-Cost of Removal	25700000	B1081	(1,362,091)
	RL-COR RWIP	25710000	B1862	(3,210,361)
	Overall Result			(2,918,149)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,646,564)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,646,564)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	272,839
	Accr OPEB MedSubs	26221500	B253	536,691
	Overall Result			809,529
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,116
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	3,110
	NQ Sav&Def Compens	26281800	B253	4,841
	FIN 48 Reserve-Fed	26580000	B265	23,533
	FIN 48 Reserve-State	26581000	B265	361,171
	Overall Result			418,665
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,318,597
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	1,000,402
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	388,122
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,949,042
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,154,505)
	AccAmort CIAC-Tax	27210000	B272	(740,423)
	Overall Result			14,181,689

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	May 2016
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758
	AWTR/52514909	Cust Edu-Video&Photo	B6758
	AWTR/52515000	Commun Relations-E	B6758
	AWTR/52515001	Commun Relations-S	B6758
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758
	AWTR/52527000	Directors Fees	B6758
	AWTR/52548100	Hiring Costs	B6758
	AWTR/52549000	Injuries and Damages	B6758
	AWTR/52549500	Inv Phys W/O Scrap	B6758
	AWTR/52554500	Lab Supplies	B6753
	AWTR/52556000	Lobbying Expenses	B6758
	AWTR/52564000	Penalties Non-deduct	B6758
	AWTR/52568000	Research & Develop	B6758
	AWTR/52579000	Trustee Fees	B6758
	AWTR/52585000	Discounts Available	B6758
	AWTR/52586000	PO Small Differences	B6758
	[-] AW02166	Miscellaneous expens	Result
	AWTR/54110016	Rents-Real Prop AG	B6418
	AWTR/54140013	Rents-Equip WT	B6423
	AWTR/54140014	Rents-Equip TD	B6425
	AWTR/54140015	Rents-Equip CA	B6427
	AWTR/54140016	Rents-Equip AG	B6428
	[-] AW02165	Rents	Result
	AWTR/55000000	Transportation (O&M)	B6508
	AWTR/55000012	Trans Oper P	B6501
	AWTR/55000013	Trans Oper WT	B5603
	AWTR/55000014	Trans Oper TD	B6505
	AWTR/55000015	Trans Oper CA	B6507
	AWTR/55000016	Trans Oper AG	B6508
	AWTR/55000021	Trans Maint SS	B6502
	AWTR/55000024	Trans Maint TD	B6506
	AWTR/55000100	Trans Cap Credits	B6508
	AWTR/55010100	Trans Lease Costs	B6508
	AWTR/55010200	Trans Lease Fuel	B6508
	AWTR/55010300	Trans Lease Maint	B6508
	AWTR/55010500	Trans Reimb EE Prsnl	B6508
	[-] AW02164	Transportation	Result
	[-] AW02128	Operating supplies a	Result
	AWTR/57010015	Uncoll Accts Exp CA	B6707
	AWTR/57010016	Uncoll Accts Exp AG	B6707
	[-] AW02168	Uncollectible account	Result
	AWTR/52501500	Misc Oper CA	B6757
	AWTR/52510015	Bank Svc Charges-CA	B6757
	AWTR/52514906	Cust Edu-Bill Insert	B6758
	AWTR/52520000	Collection Agencies	B6757
	AWTR/52542015	Forms CA	B6757
	AWTR/52562515	Overnight Shippng CA	B6757
	AWTR/52566015	Postage CA	B6757
	[-] AW02170	Customer accounting,	Result
	AWTR/56610000	Reg Exp-Amort	B6668
	AWTR/56620000	Reg Exp-Depr Stdy	B6678
	AWTR/56670000	Reg Exp-Other	B6678
	[-] AW02172	Regulatory expense	Result
	AWTR/55110000	Ins Vehicle	B6568
	AWTR/55115000	Ins Vehicle - I/C	B6568
	AWTR/55710000	Ins General Liability	B6578
	AWTR/55715000	Ins General Liab-I/C	B6578
	AWTR/55720000	Ins Work Comp	B6588
	AWTR/55720100	Ins W/C Cap Credits	B6588
	AWTR/55725000	Ins Work Comp-I/C	B6588
	AWTR/55730000	Ins Other	B6598
	[-] AW02171	Insurance other than	Result
	AWTR/62002100	M&S Maint SS	B6202
	AWTR/62002200	M&S Maint P	B6202
	AWTR/62002300	M&S Maint WT	B6204
	AWTR/62002400	M&S Maint TD	B6206
	AWTR/62002600	M&S Maint AG	B6208
	AWTR/62502300	Misc Maint WT	B6754
	AWTR/62502100	Misc Maint SS	B6752
	AWTR/62502200	Misc Maint P	B6752
	AWTR/62502400	Misc Maint TD	B6756
	AWTR/62502420	Misc Maint TD Mains	B6756
	AWTR/62502435	Misc Maint TD Meters	B6756
	AWTR/62502600	Misc Maint AG	B6758
	AWTR/62520700	Misc Main Pvg/Bckfil	B6756
	AWTR/62520824	Misc Maint PermitsTD	B6756
	AWTR/63110021	Contr Svc-Maint SS	B6312
	AWTR/63110024	Contr Svc-Maint TD	B6316
	AWTR/63150021	Contr Svc-Maint SS	B6352
	AWTR/63150022	Contr Svc-Maint P	B6353
	AWTR/63150023	Contr Svc-Maint WT	B6354
	AWTR/63150024	Contr Svc-Maint TD	B6356
	AWTR/63150026	Contr Svc-Maint AG	B6358
	[-] AW02129	Maintenance supplies	Result
	[-] AW02111	Operation and mainte	Result
	AWTR/68011000	Depr -UPIS General	B403
	AWTR/68012000	Depr -Amort CIAC Tx	B403
	AWTR/68012500	Depr-Amort CIAC Nntx	B403
	[-] AW02132	Depreciation	Result
	AWTR/68254000	Amort-RegAsset AFUDC	B4071
	AWTR/68255000	Amort-UPAA	B406

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	May 2016
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	30,550
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,717)
[-] AW02134	Removal costs, net	Result	28,515
[-] AW02112	Depreciation and amo	Result	617,066
AWTR/69011000	FIT-Current	B40910	77,362
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	77,362
AWTR/69021000	SIT-Current	B40911	41,742
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	41,742
[-] AW02146	Current income taxes	Result	119,104
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	402,131
[-] AW02148	Deferred federal inc	Result	410,809
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	55,720
[-] AW02149	Deferred state incom	Result	54,419
[-] AW02122	Deferred taxes	Result	465,228
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	577,968
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	75
AWTR/68532100	FUTA Cap Credits	B40812	(17)
AWTR/68533000	FICA	B40812	40,528
AWTR/68533100	FICA Cap Credits	B40812	(11,428)
AWTR/68535000	SUTA	B40812	(19,584)
AWTR/68535100	SUTA Cap Credits	B40812	5,968
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	364,930
[-] AW02108	Operating expenses,	Result	3,393,837
[-] AW02184	Operating Income (lo	Result	(1,137,344)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(38,726)
[-] AW02117	Allowance for funds	Result	(38,726)
AWTR/71511000	M&J Revenues	B415	(3,722)
AWTR/71521000	M&J Expenses	B416	44,775
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	41,054
[-] AW0218	Other Income	Result	2,328
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(2,150)
[-] AW02152	Current federal inco	Result	(2,150)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	(1,160)
[-] AW02153	Current state income	Result	(1,160)
[-] AW02130	Other Deductions	Result	(2,946)
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	13,931
[-] AW02136	Interest on short-te	Result	13,931
AWTR/85000000	AFUDC Debt	B420	(25,880)
[-] AW02118	Allowance for borrow	Result	(25,880)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Inside CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	263,890
[-] AW02110	Other Income (Expens	Result	263,272
[-] AW02182	Income (loss) before	Result	(874,072)
[-] AW02181	Net income (loss)	Result	(874,072)
[-] AW02180	Net Income Available	Result	(874,072)
[-] AW0294	PROFIT & LOSS STATEM	Result	(874,072)
[-] AW02	Regulatory	Result	(874,072)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	June 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	437,689
	UP Struct&Imp P	10130420	B3042	6,109,541
	UP Struct&Imp WT	10130430	B3043	8,068,712
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	474,135
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,918,358
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	985,333
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,962,522
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	123,878,377
	UP Svcs	10133300	B3334	27,348,802
	UP Meters	10133410	B3344	10,314,742
	UP Meter Installs	10133420	B3344	13,582,790
	UP Hydrants	10133500	B3354	9,130,394
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,657,100
	UP Trans Equip	10134100	B3415	4,012,769
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,481,573
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,203,188
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	81,615
	CCNC Struct&Imp P	10630420	B3042	210,094
	CCNC Struct&Imp WT	10630430	B3043	5,992,176
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	24,247
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrt&E	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	303,712
	CCNC WT Eq Non-Media	10632010	B3203	8,282,505
	CCNC Dist Reservrs&St	10633000	B3304	570,958
	CCNC TD MainsNotClss	10633100	B3314	8,038,196
	CCNC Svcs	10633300	B3334	769,987
	CCNC Meters	10633410	B3344	543,212
	CCNC Meter Installs	10633420	B3344	196,853
	CCNC Hydrants	10633500	B3354	346,638
	CCNC Office Furn&Eq	10634010	B3405	1,176,055
	CCNC Trans EqNotClss	10634100	B3415	737,838
	CCNC Tool-Shop-GarEq	10634300	B3435	115,555
	CCNC Laboratory Eq	10634400	B3445	1,561
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,240
	Overall Result			293,371,906
Construction Work In Progress	CWIP	10700000	B105	2,958,446
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClear&Dist OH	10780110	B105	(403,777)
	CWIP-EngClear Eng OH	10780120	B105	27,253
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapSttmt&Clr	10790000	B105	
	Overall Result			2,581,923
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(115,723,447)
	A/D - Salvage/Scrap	10802000	B1081	(4,179,084)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	36,009,992
	A/D - Reg Asset	10810000	B1081	(27,778)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(83,930,178)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	(12,045)
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	
	BNYM TN-Cust LBX	13122608	B1312	23,952
	BNYM TN-ORCC	13122609	B1312	47,519
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-Fi&Serv	13122611	B1312	5,579
	BNYM TN-PennCrdt	13122612	B1312	
	BNYM TN-ERtrn-Mellon	13122613	B1312	
	BNYM TN-ERtrn-ORCC	13122614	B1312	(260)
	BNYM TN-Cust ARC	13122615	B1312	13,812
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	47
	BNYM TN-Misc	13122617	B1312	14,045
	BNYM TN-Client Srv	13122618	B1312	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	June 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,896,564)
	AWTR/40111100	Res&Sls Billed Surch	B4611 0
	AWTR/40111200	Res&Sls Billed DSIC	B4611 (197,126)
	AWTR/40111300	Res&Sls Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (2,462)
	[-] AW02100	Water revenues - res	Result (2,096,152)
	AWTR/40121000	Com Sales Billed	B4612 (1,319,388)
	AWTR/40121100	Com Sls Billed Surch	B4612 0
	AWTR/40121200	Com Sls Billed DSIC	B4612 (137,075)
	AWTR/40122000	Com Sales Unbilled	B4612 (8,319)
	[-] AW02101	Water revenues - com	Result (1,464,782)
	AWTR/40131000	Ind Sales Billed	B4613 (317,135)
	AWTR/40131100	Ind Sls Billed Surch	B4613 0
	AWTR/40131200	Ind Sls Billed DSIC	B4613 (32,919)
	AWTR/40132000	Ind Sales Unbilled	B4613 (66,743)
	[-] AW02102	Water revenues - ind	Result (416,796)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (206,894)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 15
	AWTR/40146000	Priv Fire Unbilled	B4622 0
	[-] AW02104	Water revenues - pri	Result (206,879)
	AWTR/40151000	Publ Auth Billed	B4614 (300,350)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (31,148)
	AWTR/40152000	Publ Auth Unbilled	B4614 (9,915)
	[-] AW02105	Water revenues - pub	Result (341,414)
	AWTR/40161000	Sls/Rsle Billed	B466 (120,207)
	AWTR/40161100	Sls/Rsle Billed Sur	B466 0
	AWTR/40161200	Sls/Rsle Billed DSIC	B466 (12,477)
	AWTR/40162000	Salesfor&Sle Unbilled	B466 43,205
	[-] AW02106	Water revenues - sal	Result (89,479)
	AWTR/40171000	Misc Sales Billed	B474 (1,429)
	AWTR/40171100	Misc&Sls BilledSurch	B474 (128)
	AWTR/40172000	Misc Sales Unbilled	B474 (301)
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,857)
	[-] AW0296	Water revenues	Result (4,617,360)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 0
	[-] AW0297	Sewer revenues	Result 0
	AWTR/40310100	OthRev-Late Pyrm&Fee	B470 (31,154)
	AWTR/40310200	OthRev-Rent	B472 (13,972)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,900)
	AWTR/40310500	OthRev-App/Int&Fee	B471 (29,969)
	AWTR/40310600	OthRev-Usage Data	B471 (1,303)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (20,698)
	AWTR/40319900	OthRev-Misc Svc	B471 (50)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (100,046)
	[-] AW0295	Operating revenues	Result (4,717,407)
	AWTR/51010000	Purchased Water	B6101 3,904
	[-] AW02155	Purchased water	Result 3,904
	AWTR/51510011	Purchased Power SS	B6151 525
	AWTR/51510012	Purchased Power P	B6151 202,414
	AWTR/51510013	Purchased Power WT	B6153 7,431
	AWTR/51510014	Purchased Power TD	B6155 1,687
	AWTR/51510016	Purchased Power AG	B6158 57,521
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 269,578
	AWTR/51800000	Chemicals	B6183 78,822
	[-] AW02156	Chemicals	Result 78,822
	AWTR/51110000	Waste Disposal	B6753 31,504
	[-] AW02157	Waste disposal	Result 31,504
	[-] AW02126	Production costs	Result 383,807
	AWTR/50100000	Labor Expense	B6018 190,562
	AWTR/50100001	Labor ExpenseAccrual	B6018 32,664
	AWTR/50101200	Labor Oper P	B6011 81,793
	AWTR/50101300	Labor Oper WT	B6013 15,489
	AWTR/50101400	Labor Oper TD	B6015 (737)
	AWTR/50101405	Labor Oper TD Sup&Eng	B6015 1,303
	AWTR/50101420	Labor Oper TD Meter	B6015 28,632
	AWTR/50101510	Labor Oper CA Mtr&Rd	B6017 39,915
	AWTR/50101515	Labor Oper CA Cst&Rec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 99,631
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 1,058
	AWTR/50102400	Labor Maint TD	B6016 8,744
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 15,965
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 12,606
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 12,092
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (164,771)
	AWTR/50110000	Labor NS OT -Natural	B6018 24,566
	AWTR/50111200	LaborOper NS OT P	B6011 2,557
	AWTR/50111300	LaborOper NS OT WT	B6013 1,539
	AWTR/50111400	LaborOper NS OT TD	B6015 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	June 2016
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(310,482)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	(3,679)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(85,815)
	Suntrust TN	13180100	B1312	601,994
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	6,539
	Suntrust TN-NSF	13180116	B1312	231
	First Volunteer Bank	13182600	B1312	5,868
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			307,355
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,645,318
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(73)
	A/R-NSF Clarificatn	14100999	B141	197
	Allow for Uncollect	14300000	B143	(373,313)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	1,501
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	16,689
	A/R AssocCo-Div Eqv	14573000	B145	1,072
	Misc A/R-Recon Acct	14610000	B142	339,776
	Misc A/R-Manual	14611000	B142	1,291
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	31,289
	Misc A/R-Employees	14613000	B142	55
	Misc A/R-Empl P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(4,638)
	Overall Result			3,659,993
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,335,055
	Overall Result			2,335,055
Materials and Supplies	Inventory-Plant Mat	15110000	B151	631,845
	Inventory-Chemicals	15130000	B151	130,713
	Inventory-Other M&S	15140000	B153	4,172
	Inventory-Price Diff	15199997	B153	
	Overall Result			766,729
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	0
	Prepaid Insur	16520000	B162	165,497
	Prepaid Insur - I/C	16525000	B162	
	Prepaid PUC/PSC	16530000	B162	97,123
	Prepaid Audit Fees	16540000	B162	6,215
	Prepaid Other	16550000	B162	(30,561)
	Prepaid Other-Global	16550010	B162	162,510
	Overall Result			415,784
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	113,616
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	37,869
	RA-ITRtr-Other	18504500	B1862	674,870
	RA-ITRtr-St TaxChge	18505100	B1862	3,044,215
	RA-ITRtr-Accu Amort	18505500	B1862	(425,854)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	16,842
	RA-Unamort Debt Exp	18661000	B181	22,997
	RA-UnamortDebtExpl/C	18661500	B181	1,051,533
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	156,377
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,428,409
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	72,807
	Overall Result			72,807
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	113,616
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	37,869
	RA-ITRtr-Other	18504500	B1862	674,870
	RA-ITRtr-St TaxChge	18505100	B1862	3,044,215
	RA-ITRtr-Accu Amort	18505500	B1862	(425,854)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	16,842
	RA-Unamort Debt Exp	18661000	B181	22,997
	RA-UnamortDebtExpl/C	18661500	B181	1,051,533
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	156,377
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	72,807
	Overall Result			6,501,217

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	June 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	385
AWTR/50111510	LaborOperNS OT CA MR	B6017	1,001
AWTR/50111600	LaborOper NS OT AG	B6018	3,467
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	823
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	286
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(23,099)
AWTR/50120000	Labor OT - Natural	B6018	14,636
AWTR/50121200	LaborOper OT P	B6011	1,465
AWTR/50121300	LaborOper OT WT	B6013	1,127
AWTR/50121400	LaborOper OT TD	B6015	276
AWTR/50121420	LaborOperOT TD Meter	B6015	774
AWTR/50121510	LaborOperOT CA MtrRd	B6017	1,338
AWTR/50121600	LaborOper OT AG	B6018	816
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	99
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	375
AWTR/50129900	Labor OT Cap Credits	B6018	(12,814)
AWTR/50171000	Annual Incent Plan	B6018	23,218
AWTR/50171600	Comp Exp-Options	B6018	(607)
AWTR/50171800	Comp Exp-RSU's	B6018	(5,925)
AWTR/50185000	Severance	B6018	0
[-] AW02158	Salaries and wages	Result	411,247
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(19,414)
[-] AW02159	Pension expense	Result	15,026
AWTR/50510000	PBOP Expense	B6048	52,300
AWTR/50510100	PBOP Cap Credits	B6048	(1,766)
AWTR/50550000	Group Insur Expense	B6048	136,239
AWTR/50550100	Group Ins Cap Creds	B6048	(34,496)
[-] AW02160	Group insurance expe	Result	152,277
AWTR/50421000	401k Expense	B6048	13,517
AWTR/50421100	401k Exp Cap Credits	B6048	(4,482)
AWTR/50422000	DCP Expense	B6048	21,827
AWTR/50422100	DCP Exp Cap Credits	B6048	(7,032)
AWTR/50423000	ESPP Expense	B6048	444
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,601
AWTR/50426100	Retiree Med Cap Cr	B6048	(460)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	1,831
AWTR/50451000	Employee Awards	B6048	0
AWTR/50452000	Emp Physical Exams	B6048	0
AWTR/50456000	Tuition Aid	B6048	
AWTR/50457000	Training	B6048	2,646
AWTR/50458000	Referral Bonus	B6048	0
[-] AW02161	Other benefits	Result	30,116
[-] AW02127	Employee-related cos	Result	608,665
AWTR/53401000	AWWSC Labor OPEX	B6348	232,408
AWTR/53401100	AWWSC Pension OPEX	B6348	18,858
AWTR/53401200	AWWSC Group Ins OPEX	B6348	43,942
AWTR/53401300	AWWSC Other Ben OPEX	B6348	17,984
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	27,329
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	90,999
AWTR/53401700	AWWSC Rents OPEX	B6348	16,478
AWTR/53401900	AWWSC Maint OPEX	B6348	14,406
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	33,811
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	55,106
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	18,297
AWTR/53402400	AWWSC Interest OPEX	B6348	4,535
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	(320)
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	2,015
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
[-] AW02185	Service Company Cost	Result	575,850
AWTR/53110011	Contr Svc-Eng SS	B6311	0
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	(7,975)
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	
AWTR/53150013	Contr Svc-Other WT	B6353	307
AWTR/53150014	Contr Svc-Other TD	B6355	51,932
AWTR/53150016	Contr Svc-Other AG	B6358	1,158
AWTR/53151013	Contr Svc-Temp EE WT	B6353	465
AWTR/53151016	Contr Svc-Temp EE AG	B6358	71
AWTR/53152000	Contr Svc-Lab Testng	B6353	747

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	June 2016
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,426,119
	Overall Result			26,426,119
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			2,009,665
	Overall Result			30,542,074
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(254,994)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,445,006
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(254,994)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,445,006
Short-Term Debt	IHC Bank	23121000	B234	24,726,960
	IHC Clear Out Pymt	23121001	B234	11,737
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			23,599,041
Accounts Payable	A/P-Recon Acct	23410000	B231	635,564
	A/P I/C-Recon	23410100	B231	203,460
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	22,185
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Acclr	23430600	B231	40,498
	A/P-Pcard Accrual	23430700	B231	31,250
	A/P-Misc Global	23431000	B231	126,073
	A/P-Proj Cost Acclr	23435000	B231	1,161,185
	A/P-GRIR CapSvc	23436000	B231	15,211
	A/P Assoc Co	23510000	B233	178
	A/P Assoc Co-SCoBill	23520000	B233	(656,432)
	A/P Assoc Co-SCoBill	23520001	B233	1,146,938
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(3,679)
	Overall Result			2,722,429
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	227,181
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(562,594)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	27,368
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,656,545
	Accr Tax-Use Tax	23654000	B23611	3,151
	Accr Tax-FRTax-IncTx	23654110	B23611	637,000
	Overall Result			1,829,737
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	682,929
	Overall Result			830,647
Other current liabilities	Accr Vacation Pay	24120000	B241	156,377
	Accr Power	24120200	B241	196,961
	Accr Legal	24120300	B241	28,847
	Accr Wages	24120600	B241	250,619
	Accr Insurance	24120700	B241	41,066
	Accr Insur Retro Adj	24120710	B241	261,781
	Accr Waste Disposal	24121000	B241	45,139
	Accr Retiree Medical	24121100	B241	8,993
	Accr DCP Contrib	24121200	B241	8,976
	Accr Bank Fees	24121400	B241	12,290
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	5,524
	Accr Incentive Plan	24123000	B241	120,252
	Accr Paving	24126200	B241	33,042
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,156
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	
	WH PR-Garnishments	24142008	B241	1,301
	WH PR-Life Insur	24142009	B241	
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	2,878
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	10,355
	GRIR-Stock C - Chem	24163000	B241	22,721
	GRIR-Non-inventory	24164000	B241	6,120

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	June 2016
AWTR/53153000	Contr Svc-Accounting	B6328	0
AWTR/53154000	Contr Svc-Audit Fees	B6328	4,482
AWTR/53155000	Contr Svc-Legal	B6338	29,137
AWTR/53157000	Contr Svc-Outplacemt	B6758	0
[-] AW02162	Contracted services	Result	80,323
AWTR/52532011	Electricity SS	B6751	0
AWTR/52532013	Electricity WT	B6753	1,689
AWTR/52532014	Electricity TD	B6755	(1,693)
AWTR/52532016	Electricity AG	B6758	0
AWTR/52546011	Grounds Keeping SS	B6751	0
AWTR/52546013	Grounds Keeping WT	B6753	5,707
AWTR/52546014	Grounds Keeping TD	B6755	325
AWTR/52546016	Grounds Keeping AG	B6758	1,425
AWTR/52548013	Heating Oil/Gas WT	B6753	154
AWTR/52548014	Heating Oil/Gas TD	B6755	(861)
AWTR/52548016	Heating Oil/Gas AG	B6758	
AWTR/52550013	Janitorial WT	B6753	79
AWTR/52550016	Janitorial AG	B6758	204
AWTR/52571011	Security Svc SS	B6751	2,245
AWTR/52571013	Security Svc WT	B6753	0
AWTR/52571014	Security Svc TD	B6755	0
AWTR/52571016	Security Svc AG	B6758	225
AWTR/52571100	Add'l Security Costs	B6758	0
AWTR/52578011	Trash Removal SS	B6751	0
AWTR/52578013	Trash Removal WT	B6753	0
AWTR/52578014	Trash Removal TD	B6755	0
AWTR/52578015	Trash Removal CA	B6757	0
AWTR/52578016	Trash Removal AG	B6758	178
AWTR/52583013	Water & WW WT	B6753	2,053
AWTR/52583014	Water & WW TD	B6755	193
AWTR/52583016	Water & WW AG	B6758	245
[-] AW02187	Building Maintenance	Result	12,167
AWTR/52574013	Telephone WT	B6753	2,765
AWTR/52574014	Telephone TD	B6755	1,835
AWTR/52574016	Telephone AG	B6758	2,904
AWTR/52574111	Cell Phone SS	B6751	666
AWTR/52574113	Cell Phone WT	B6753	49
AWTR/52574114	Cell Phone TD	B6755	88
AWTR/52574115	Cell Phone CA	B6757	1,371
AWTR/52574116	Cell Phone AG	B6758	1,511
AWTR/52574200	Data Lines AG	B6758	152
AWTR/52574314	Wireless Serv 1st TD	B6755	1,525
AWTR/52574315	Wireless Serv 1st CA	B6757	
AWTR/52574316	Wireless Serv 1st AG	B6758	
[-] AW02188	Telecommunication ex	Result	12,866
AWTR/52562511	Overnight Shippng SS	B6751	37
AWTR/52562513	Overnight Shippng WT	B6753	157
AWTR/52562514	Overnight Shippng TD	B6755	0
AWTR/52562516	Overnight Shippng AG	B6758	89
AWTR/52566016	Postage AG	B6758	139
AWTR/52566700	Printing	B6758	105
[-] AW02189	Postage, printing an	Result	527
AWTR/52510016	Bank Svc Charges-AG	B6758	2,932
AWTR/52512500	Books&Publications	B6758	486
AWTR/52526100	Credit Line Fees I/C	B6758	7,121
AWTR/52542016	Forms AG	B6758	671
AWTR/52562011	Off&Adm Supplies SS	B6751	
AWTR/52562013	Off&Adm Supplies WT	B6753	323
AWTR/52562014	Off&Adm Supplies TD	B6755	250
AWTR/52562015	Off&Adm Supplies CA	B6757	0
AWTR/52562016	Off&Adm Supplies AG	B6758	1,285
AWTR/52571500	Software Licenses	B6758	4,233
AWTR/52582013	Uniforms WT	B6753	251
AWTR/52582014	Uniforms TD	B6755	0
AWTR/52582015	Uniforms CA	B6757	564
AWTR/52582016	Uniforms AG	B6757	3,110
AWTR/52801000	Capital Purchase Clr	B6758	0
[-] AW02163	Office supplies and	Result	21,227
AWTR/52503000	Advertising	B6608	447
[-] AW02190	Advertising & market	Result	447
AWTR/52534000	Employee Expenses	B6758	8,599
AWTR/52534200	Conferences & Reg	B6758	2,585
AWTR/52535000	Meals Deductible	B6758	3,286
AWTR/52535100	Meals Nondeductible	B6758	0
AWTR/52567000	Relocation Expenses	B6758	(38,688)
[-] AW02109	Employee related exp	Result	(24,218)
AWTR/52000000	M&S Expense (O&M)	B6205	0
AWTR/52001100	M&S Oper SS	B6201	0
AWTR/52001200	M&S Oper P	B6201	0
AWTR/52001300	M&S Oper WT	B6203	10,778
AWTR/52001400	M&S Oper TD	B6205	2,733
AWTR/52001500	M&S Oper CA	B6207	2,456
AWTR/52001600	M&S Oper AG	B6208	4,690
AWTR/52501100	Misc Oper SS	B6751	
AWTR/52501300	Misc Oper WT	B6753	493
AWTR/52501400	Misc Oper TD	B6755	256
AWTR/52501600	Misc Oper AG	B6758	2,120
AWTR/52514000	Charitb Contr Deduct	B6758	0
AWTR/52514500	Charitb Don-H/Ed/En	B6758	5,135
AWTR/52514600	Charitb Don-Commnty	B6758	2,500
AWTR/52514700	Community Partnrshps	B6758	11,248
AWTR/52514800	Community Cmmrc'l In	B6758	

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	June 2016
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	186
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(9,342,254)
	CFO Sales Tax-CIS	24172100	B241	9,636,314
	Def Rev-Curr Portion	24199700	B241	
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			1,751,699
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	
	Adv Constr-NT ExtDep	25212000	B252	4,147,469
	Adv Constr-NT Hydr	25215000	B252	120,418
	Adv Constr-NT WIP	25217000	B252	110,397
	Adv Constr-Tax Svcs	25223000	B252	113,679
	Adv Constr-Tax WIP	25227000	B252	86,526
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,307,490
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	37,704,087
	Def SIT Liab-Other	25321000	B283	6,834,541
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			44,538,628
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	11,419
	Unamort ITC-4%	25510200	B2551	47,886
	Unamort ITC-10%	25510300	B2551	407,831
	Overall Result			467,136
Regulatory liability	RL-ITRR-ExcDAFUDCFIT	25621100	B253	344,676
	RL-ITRR-Deficit Def	25622000	B253	(405,065)
	RL-ITRR-ExcDefOpSIT	25623200	B253	(189,248)
	RL-ITRR-ITC GrUp3%	25626000	B253	7,050
	RL-ITRR-ITC GrUp4%	25626100	B253	30,599
	RL-ITRR-ITC GrUp10%	25626200	B253	235,689
	RL-Pension Tracker	25633000	B253	1,588,304
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	68,422
	RL-Cost of Removal	25700000	B1081	(1,527,833)
	RL-COR RWIP	25710000	B1862	(3,142,529)
	Overall Result			(2,989,934)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,598,383)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,598,384)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	333,940
	Accr OPEB MedSubs	26221500	B253	517,079
	Overall Result			851,019
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,339
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,072
	NQ Sav&Def Compens	26281800	B253	4,842
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			365,302
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,321,121
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	102,367
	CIAC-NT Hydrants	27115000	B271	1,004,758
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	388,361
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,949,042
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,171,132)
	AccAmort CIAC-Tax	27210000	B272	(745,061)
	Overall Result			14,167,542

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	June 2016
	AWTR/52514900	Cust Education	B6758
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758
	AWTR/52514909	Cust Edu-Video&Photo	B6758
	AWTR/52515000	Commun Relations-E	B6758
	AWTR/52515001	Commun Relations-S	B6758
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758
	AWTR/52527000	Directors Fees	B6758
	AWTR/52548100	Hiring Costs	B6758
	AWTR/52549000	Injuries and Damages	B6758
	AWTR/52549500	Inv Phys W/O Scrap	B6758
	AWTR/52554500	Lab Supplies	B6753
	AWTR/52556000	Lobbying Expenses	B6758
	AWTR/52564000	Penalties Non-deduct	B6758
	AWTR/52568000	Research & Develop	B6758
	AWTR/52579000	Trustee Fees	B6758
	AWTR/52585000	Discounts Available	B6758
	AWTR/52586000	PO Small Differences	B6758
	[-] AW02166	Miscellaneous expens	Result
	AWTR/54110016	Rents-Real Prop AG	B6418
	AWTR/54140013	Rents-Equip WT	B6423
	AWTR/54140014	Rents-Equip TD	B6425
	AWTR/54140015	Rents-Equip CA	B6427
	AWTR/54140016	Rents-Equip AG	B6428
	[-] AW02165	Rents	Result
	AWTR/55000000	Transportation (O&M)	B6508
	AWTR/55000012	Trans Oper P	B6501
	AWTR/55000013	Trans Oper WT	B6503
	AWTR/55000014	Trans Oper TD	B6505
	AWTR/55000015	Trans Oper CA	B6507
	AWTR/55000016	Trans Oper AG	B6508
	AWTR/55000021	Trans Maint SS	B6502
	AWTR/55000024	Trans Maint TD	B6506
	AWTR/55000100	Trans Cap Credits	B6508
	AWTR/55010100	Trans Lease Costs	B6508
	AWTR/55010200	Trans Lease Fuel	B6508
	AWTR/55010300	Trans Lease Maint	B6508
	AWTR/55010500	Trans Reimb EE Prsnl	B6508
	[-] AW02164	Transportation	Result
	[-] AW02128	Operating supplies a	Result
	AWTR/57010015	Uncoll Accts Exp CA	B6707
	AWTR/57010016	Uncoll Accts Exp AG	B6707
	[-] AW02168	Uncollectible accoun	Result
	AWTR/52501500	Misc Oper CA	B6757
	AWTR/52510015	Bank Svc Charges-CA	B6757
	AWTR/52514906	Cust Edu-Bill Insert	B6758
	AWTR/52520000	Collection Agencies	B6757
	AWTR/52542015	Forms CA	B6757
	AWTR/52562515	Overnight Shippng CA	B6757
	AWTR/52566015	Postage CA	B6757
	[-] AW02170	Customer accounting,	Result
	AWTR/56610000	Reg Exp-Amort	B6668
	AWTR/56620000	Reg Exp-Depr Stdy	B6678
	AWTR/56670000	Reg Exp-Other	B6678
	[-] AW02172	Regulatory expense	Result
	AWTR/55110000	Ins Vehicle	B6568
	AWTR/55115000	Ins Vehicle - I/C	B6568
	AWTR/55710000	Ins General Liability	B6578
	AWTR/55715000	Ins General Liab-I/C	B6578
	AWTR/55720000	Ins Work Comp	B6588
	AWTR/55720100	Ins W/C Cap Credits	B6588
	AWTR/55725000	Ins Work Comp-I/C	B6588
	AWTR/55730000	Ins Other	B6598
	[-] AW02171	Insurance other than	Result
	AWTR/62002100	M&S Maint SS	B6202
	AWTR/62002200	M&S Maint P	B6202
	AWTR/62002300	M&S Maint WT	B6204
	AWTR/62002400	M&S Maint TD	B6206
	AWTR/62002600	M&S Maint AG	B6208
	AWTR/62502300	Misc Maint WT	B6754
	AWTR/62502100	Misc Maint SS	B6752
	AWTR/62502200	Misc Maint P	B6752
	AWTR/62502400	Misc Maint TD	B6756
	AWTR/62502420	Misc Maint TD Mains	B6756
	AWTR/62502435	Misc Maint TD Meters	B6756
	AWTR/62502600	Misc Maint AG	B6758
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756
	AWTR/62520824	Misc Maint PermitsTD	B6756
	AWTR/63110021	Contr Svc-Maint SS	B6312
	AWTR/63110024	Contr Svc-Maint TD	B6316
	AWTR/63150021	Contr Svc-Maint SS	B6352
	AWTR/63150022	Contr Svc-Maint P	B6353
	AWTR/63150023	Contr Svc-Maint WT	B6354
	AWTR/63150024	Contr Svc-Maint TD	B6356
	AWTR/63150026	Contr Svc-Maint AG	B6358
	[-] AW02129	Maintenance supplies	Result
	[-] AW02111	Operation and mainte	Result
	AWTR/68011000	Depr -UPIS General	B403
	AWTR/68012000	Depr -Amort CIAC Tx	B403
	AWTR/68012500	Depr-Amort CIAC Nntx	B403

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	June 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	June 2016
[-] AW02132	Depreciation	Result	584,860
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	30,587
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,725)
[-] AW02134	Removal costs, net	Result	28,545
[-] AW02112	Depreciation and amo	Result	617,890
AWTR/69011000	FIT-Current	B40910	156,301
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	156,301
AWTR/69021000	SIT-Current	B40911	59,357
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	59,357
[-] AW02146	Current income taxes	Result	215,658
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	425,232
[-] AW02148	Deferred federal inc	Result	433,910
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	50,527
[-] AW02149	Deferred state incom	Result	49,226
[-] AW02122	Deferred taxes	Result	483,136
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	692,430
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	70
AWTR/68532100	FUTA Cap Credits	B40812	(4)
AWTR/68533000	FICA	B40812	45,439
AWTR/68533100	FICA Cap Credits	B40812	(14,501)
AWTR/68535000	SUTA	B40812	34
AWTR/68535100	SUTA Cap Credits	B40812	(11)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	22,149
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	380,416
[-] AW02108	Operating expenses,	Result	3,424,559
[-] AW02184	Operating Income (lo	Result	(1,292,848)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(26,428)
[-] AW02117	Allowance for funds	Result	(26,428)
AWTR/71511000	M&J Revenues	B415	(12,462)
AWTR/71521000	M&J Expenses	B416	4,339
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	(8,122)
[-] AW0218	Other Income	Result	(34,550)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	210
[-] AW02152	Current federal inco	Result	210
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	185
[-] AW02153	Current state income	Result	185
[-] AW02130	Other Deductions	Result	759
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	14,252
[-] AW02136	Interest on short-te	Result	14,252
AWTR/85000000	AFUDC Debt	B420	(17,732)
[-] AW02118	Allowance for borrow	Result	(17,732)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	272,359
[-] AW02110	Other Income (Expens	Result	238,568
[-] AW02182	Income (loss) before	Result	(1,054,280)
[-] AW02181	Net income (loss)	Result	(1,054,280)
[-] AW02180	Net Income Available	Result	(1,054,280)
[-] AW0294	PROFIT & LOSS STATEM	Result	(91,483)
[-] AW02	Regulatory	Result	(91,483)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	July 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	437,689
	UP Struct&Imp P	10130420	B3042	6,105,407
	UP Struct&Imp WT	10130430	B3043	8,068,712
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatrtn Equ	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,918,358
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	1,272,445
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,914,699
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	123,861,797
	UP Svcs	10133300	B3334	27,348,802
	UP Meters	10133410	B3344	10,314,742
	UP Meter Installs	10133420	B3344	13,582,790
	UP Hydrants	10133500	B3354	9,130,394
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,657,038
	UP Trans Equip	10134100	B3415	4,012,769
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,484,385
	UP Laboratory Equip	10134400	B3445	204,488
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,203,188
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	81,615
	CCNC Struct&Imp P	10630420	B3042	592,083
	CCNC Struct&Imp WT	10630430	B3043	6,242,692
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrttn Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	58,912
	CCNC WT Eq Non-Media	10632010	B3203	8,354,991
	CCNC Dist Resrvrs&St	10633000	B3304	570,958
	CCNC TD MainsNotClss	10633100	B3314	8,439,831
	CCNC Svcs	10633300	B3334	846,709
	CCNC Meters	10633410	B3344	561,581
	CCNC Meter Installs	10633420	B3344	406,476
	CCNC Hydrants	10633500	B3354	362,106
	CCNC Office Furn&Eq	10634010	B3405	1,180,507
	CCNC Trans EqNotClss	10634100	B3415	821,438
	CCNC Tool-Shop-GarEq	10634300	B3435	120,932
	CCNC Laboratory Eq	10634400	B3445	1,452
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,230
	Overall Result			294,868,549
Construction Work In Progress	CWIP	10700000	B105	2,502,129
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(349,145)
	CWIP-EngClear Eng OH	10780120	B105	31,419
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapSttmt Clr	10790000	B105	
	Overall Result			2,184,405
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(116,348,127)
	A/D - Salvage/Scrap	10802000	B1081	(4,179,084)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	36,078,529
	A/D - Reg Asset	10810000	B1081	(27,876)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(84,486,418)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,040
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	(50)
	BNYM TN-Cust LBX	13122608	B1312	69,871
	BNYM TN-ORCC	13122609	B1312	54,842
	BNYM TN-1st Tech	13122610	B1312	
	BNYM TN-FiServ	13122611	B1312	4,447
	BNYM TN-PennCrdt	13122612	B1312	204
	BNYM TN-ERtrn-Mellon	13122613	B1312	18
	BNYM TN-ERtrn-ORCC	13122614	B1312	(1,261)
	BNYM TN-Cust ARC	13122615	B1312	49,640
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	148
	BNYM TN-Client Srvs	13122618	B1312	422

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	July 2016
	AWTR/40111000	Res Sales Billed	B4611 (2,180,127)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (226,654)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (168,675)
	[-] AW02100	Water revenues - res	Result (2,575,456)
	AWTR/40121000	Com Sales Billed	B4612 (1,466,900)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (152,177)
	AWTR/40122000	Com Sales Unbilled	B4612 (28,869)
	[-] AW02101	Water revenues - com	Result (1,647,946)
	AWTR/40131000	Ind Sales Billed	B4613 (378,429)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (39,281)
	AWTR/40132000	Ind Sales Unbilled	B4613 (6,206)
	[-] AW02102	Water revenues - ind	Result (423,916)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (195,759)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 (6,270)
	AWTR/40146000	Priv Fire Unbilled	B4622 0
	[-] AW02104	Water revenues - pri	Result (202,029)
	AWTR/40151000	Publ Auth Billed	B4614 (338,779)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (35,179)
	AWTR/40152000	Publ Auth Unbilled	B4614 (22,702)
	[-] AW02105	Water revenues - pub	Result (396,660)
	AWTR/40161000	Slis/Rsle Billed	B466 (164,943)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (17,121)
	AWTR/40162000	SalesforRsle Unbilld	B466 (71,831)
	[-] AW02106	Water revenues - sal	Result (253,894)
	AWTR/40171000	Misc Sales Billed	B474 (1,636)
	AWTR/40171100	MiscSlis BilledSurchg	B474 (131)
	AWTR/40172000	Misc Sales Unbilled	B474 (148)
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,915)
	[-] AW0296	Water revenues	Result (5,501,817)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 0
	[-] AW0297	Sewer revenues	Result 0
	AWTR/40310100	OthRev-Late Pyrmt Fee	B470 (40,897)
	AWTR/40310200	OthRev-Rent	B472 (13,972)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,860)
	AWTR/40310500	OthRev-Appl/IntfFee	B471 (25,496)
	AWTR/40310600	OthRev-Usage Data	B471 (1,413)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (22,694)
	AWTR/40319900	OthRev-Misc Svc	B471 (5,432)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (112,764)
	[-] AW0295	Operating revenues	Result (5,614,581)
	AWTR/51010000	Purchased Water	B6101 4,527
	[-] AW02155	Purchased water	Result 4,527
	AWTR/51510011	Purchased Power SS	B6151 609
	AWTR/51510012	Purchased Power P	B6151 238,371
	AWTR/51510013	Purchased Power WT	B6153 6,849
	AWTR/51510014	Purchased Power TD	B6155 2,313
	AWTR/51510016	Purchased Power AG	B6158 85
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 248,228
	AWTR/51800000	Chemicals	B6183 97,570
	[-] AW02156	Chemicals	Result 97,570
	AWTR/51110000	Waste Disposal	B6753 14,599
	[-] AW02157	Waste disposal	Result 14,599
	[-] AW02126	Production costs	Result 364,924
	AWTR/50100000	Labor Expense	B6018 185,828
	AWTR/50100001	Labor ExpenseAccrual	B6018 15,591
	AWTR/50101200	Labor Oper P	B6011 75,515
	AWTR/50101300	Labor Oper WT	B6013 14,573
	AWTR/50101400	Labor Oper TD	B6015 1,727
	AWTR/50101405	Labor Oper TD SupEng	B6015 (195)
	AWTR/50101420	Labor Oper TD Meter	B6015 30,508
	AWTR/50101510	Labor Oper CA MtrRd	B6017 32,225
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 88,090
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 (84)
	AWTR/50102400	Labor Maint TD	B6016 7,382
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 17,807
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 6,653
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 11,599
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (124,685)
	AWTR/50110000	Labor NS OT -Natural	B6018 18,350
	AWTR/50111200	LaborOper NS OT P	B6011 5,452
	AWTR/50111300	LaborOper NS OT WT	B6013 295
	AWTR/50111400	LaborOper NS OT TD	B6015 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	July 2016
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(367,922)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(82,526)
	Suntrust TN	13180100	B1312	93,781
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	669
	Suntrust TN-NSF	13180116	B1312	151
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	(6)
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			(175,481)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,903,561
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(4,047)
	A/R-NSF Clarificatn	14100999	B141	298
	Allow for Uncollect	14300000	B143	(431,345)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	12,892
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	20,582
	A/R AssocCo-Div Eqv	14573000	B145	1,238
	Misc A/R-Recon Acct	14610000	B142	359,362
	Misc A/R-Manual	14611000	B142	1,290
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	36,504
	Misc A/R-Employees	14613000	B142	(1,115)
	Misc A/R-Emp P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(4,638)
	Overall Result			4,895,413
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,633,486
	Overall Result			2,633,486
Materials and Supplies	Inventory-Plant Mat	15110000	B151	667,243
	Inventory-Chemicals	15130000	B151	127,441
	Inventory-Other M&S	15140000	B153	824
	Inventory-Price Diff	15199997	B153	
	Overall Result			795,508
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	571,024
	Prepaid Insur	16520000	B162	119,482
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	80,936
	Prepaid Audit Fees	16540000	B162	2,070
	Prepaid Other	16550000	B162	(41,415)
	Prepaid Other-Global	16550010	B162	134,880
	Overall Result			881,977
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	117,681
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	31,558
	RA-ITRtr-Other	18504500	B1862	667,301
	RA-ITRtr-St TaxChge	18505100	B1862	3,047,901
	RA-ITRtr-Accu Amort	18505500	B1862	(429,618)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	16,218
	RA-Unamort Debt Exp	18661000	B181	22,809
	RA-UnamortDebtExpl/C	18661500	B181	1,047,441
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	254,190
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,511,424
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,024
	Overall Result			71,024
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	117,681
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	31,558
	RA-ITRtr-Other	18504500	B1862	667,301
	RA-ITRtr-St TaxChge	18505100	B1862	3,047,901
	RA-ITRtr-Accu Amort	18505500	B1862	(429,618)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	16,218
	RA-Unamort Debt Exp	18661000	B181	22,809
	RA-UnamortDebtExpl/C	18661500	B181	1,047,441
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	254,190
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,024
	Overall Result			6,582,448

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	July 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	891
AWTR/50111510	LaborOperNS OT CA MR	B6017	316
AWTR/50111600	LaborOper NS OT AG	B6018	1,609
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	650
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	830
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(16,899)
AWTR/50120000	Labor OT - Natural	B6018	8,901
AWTR/50121200	LaborOper OT P	B6011	2,194
AWTR/50121300	LaborOper OT WT	B6013	1,093
AWTR/50121400	LaborOper OT TD	B6015	0
AWTR/50121420	LaborOperOT TD Meter	B6015	0
AWTR/50121510	LaborOperOT CA MtrRd	B6017	0
AWTR/50121600	LaborOper OT AG	B6018	0
AWTR/50122400	LaborMaint OT TD	B6016	30
AWTR/50122420	LaborMaintOT TD Main	B6016	0
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(7,079)
AWTR/50171000	Annual Incent Plan	B6018	22,013
AWTR/50171600	Comp Exp-Options	B6018	242
AWTR/50171800	Comp Exp-RSU's	B6018	1,429
AWTR/50185000	Severance	B6018	0
[-] AW02158	Salaries and wages	Result	402,849
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(9,603)
[-] AW02159	Pension expense	Result	24,837
AWTR/50510000	PBOP Expense	B6048	54,608
AWTR/50510100	PBOP Cap Credits	B6048	(17,035)
AWTR/50550000	Group Insur Expense	B6048	199,490
AWTR/50550100	Group Ins Cap Creds	B6048	(57,149)
[-] AW02160	Group insurance expe	Result	179,914
AWTR/50421000	401k Expense	B6048	13,259
AWTR/50421100	401k Exp Cap Credits	B6048	(3,738)
AWTR/50422000	DCP Expense	B6048	20,865
AWTR/50422100	DCP Exp Cap Credits	B6048	(6,223)
AWTR/50423000	ESPP Expense	B6048	444
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,535
AWTR/50426100	Retiree Med Cap Cr	B6048	(431)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	1,857
AWTR/50451000	Employee Awards	B6048	0
AWTR/50452000	Emp Physical Exams	B6048	0
AWTR/50456000	Tuition Aid	B6048	1,991
AWTR/50457000	Training	B6048	1,134
AWTR/50458000	Referral Bonus	B6048	0
[-] AW02161	Other benefits	Result	30,917
[-] AW02127	Employee-related cos	Result	638,518
AWTR/53401000	AWWSC Labor OPEX	B6348	231,967
AWTR/53401100	AWWSC Pension OPEX	B6348	19,407
AWTR/53401200	AWWSC Group Ins OPEX	B6348	65,982
AWTR/53401300	AWWSC Other Ben OPEX	B6348	16,672
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	37,719
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	65,564
AWTR/53401700	AWWSC Rents OPEX	B6348	16,842
AWTR/53401900	AWWSC Maint OPEX	B6348	14,978
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	22,082
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	50,746
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	16,751
AWTR/53402400	AWWSC Interest OPEX	B6348	4,414
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	246
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	592
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
[-] AW02185	Service Company Cost	Result	563,962
AWTR/53110011	Contr Svc-Eng SS	B6311	278
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	748
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	352
AWTR/53150013	Contr Svc-Other WT	B6353	195
AWTR/53150014	Contr Svc-Other TD	B6355	34,209
AWTR/53150016	Contr Svc-Other AG	B6358	7,062
AWTR/53151013	Contr Svc-Temp EE WT	B6353	0
AWTR/53151016	Contr Svc-Temp EE AG	B6358	105
AWTR/53152000	Contr Svc-Lab Testng	B6353	426

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	July 2016
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,428,234
	Overall Result			26,428,234
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			3,387,417
	Overall Result			31,919,826
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(253,985)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,446,015
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(253,985)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,446,015
Short-Term Debt	IHC Bank	23121000	B234	24,495,740
	IHC Clear Out Pymt	23121001	B234	(2,149)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			23,353,936
Accounts Payable	A/P-Recon Acct	23410000	B231	852,720
	A/P I/C-Recon	23410100	B231	40,237
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	11,129
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Accr'l	23430600	B231	30,867
	A/P-Pcard Accrual	23430700	B231	34,793
	A/P-Misc Global	23431000	B231	109,857
	A/P-Proj Cost Accr'l	23435000	B231	864,969
	A/P-GRIR CapSvc	23436000	B231	14,320
	A/P Assoc Co	23510000	B233	3,126
	A/P Assoc Co-SCoBill	23520000	B233	(1,130,249)
	A/P Assoc Co-SCoBill	23520001	B233	676,010
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			1,507,780
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	369,192
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(494,681)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	30,067
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,932,598
	Accr Tax-Use Tax	23654000	B23611	3,141
	Accr Tax-FRTax-IncTx	23654110	B23611	672,000
	Overall Result			2,353,401
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	914,454
	Overall Result			1,099,412
Other current liabilities	Accr Vacation Pay	24120000	B241	254,190
	Accr Power	24120200	B241	211,175
	Accr Legal	24120300	B241	41,915
	Accr Wages	24120600	B241	267,067
	Accr Insurance	24120700	B241	96,508
	Accr Insur Retro Adj	24120710	B241	261,781
	Accr Waste Disposal	24121000	B241	22,770
	Accr Retiree Medical	24121100	B241	10,527
	Accr DCP Contrib	24121200	B241	9,956
	Accr Bank Fees	24121400	B241	19,835
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	6,327
	Accr Incentive Plan	24123000	B241	142,264
	Accr Paving	24126200	B241	31,459
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,180
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	1,301
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,752
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	11,450
	GRIR-Stock C - Chem	24163000	B241	31,524
	GRIR-Non-inventory	24164000	B241	33,351

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	July 2016
AWTR/53153000	Contr Svc-Accounting	B6328	0
AWTR/53154000	Contr Svc-Audit Fees	B6328	4,145
AWTR/53155000	Contr Svc-Legal	B6338	4,953
AWTR/53157000	Contr Svc-Outplacemt	B6758	0
[-] AW02162	Contracted services	Result	52,473
AWTR/52532011	Electricity SS	B6751	0
AWTR/52532013	Electricity WT	B6753	2,214
AWTR/52532014	Electricity TD	B6755	2,645
AWTR/52532016	Electricity AG	B6758	0
AWTR/52546011	Grounds Keeping SS	B6751	0
AWTR/52546013	Grounds Keeping WT	B6753	0
AWTR/52546014	Grounds Keeping TD	B6755	0
AWTR/52546016	Grounds Keeping AG	B6758	0
AWTR/52548013	Heating Oil/Gas WT	B6753	90
AWTR/52548014	Heating Oil/Gas TD	B6755	87
AWTR/52548016	Heating Oil/Gas AG	B6758	0
AWTR/52550013	Janitorial Svc	B6753	526
AWTR/52550016	Janitorial AG	B6758	3,353
AWTR/52571011	Security Svc SS	B6751	2,245
AWTR/52571013	Security Svc WT	B6753	0
AWTR/52571014	Security Svc TD	B6755	205
AWTR/52571016	Security Svc AG	B6758	0
AWTR/52571100	Add'l Security Costs	B6758	0
AWTR/52578011	Trash Removal SS	B6751	0
AWTR/52578013	Trash Removal WT	B6753	0
AWTR/52578014	Trash Removal TD	B6755	406
AWTR/52578015	Trash Removal CA	B6757	0
AWTR/52578016	Trash Removal AG	B6758	815
AWTR/52583013	Water & WW WT	B6753	0
AWTR/52583014	Water & WW TD	B6755	0
AWTR/52583016	Water & WW AG	B6758	0
[-] AW02187	Building Maintenance	Result	12,586
AWTR/52574013	Telephone WT	B6753	2,872
AWTR/52574014	Telephone TD	B6755	1,006
AWTR/52574016	Telephone AG	B6758	2,899
AWTR/52574111	Cell Phone SS	B6751	730
AWTR/52574113	Cell Phone WT	B6753	55
AWTR/52574114	Cell Phone TD	B6755	88
AWTR/52574115	Cell Phone CA	B6757	885
AWTR/52574116	Cell Phone AG	B6758	2,876
AWTR/52574200	Data Lines AG	B6758	353
AWTR/52574314	Wireless Serv 1st TD	B6755	2,419
AWTR/52574315	Wireless Serv 1st CA	B6757	3,900
AWTR/52574316	Wireless Serv 1st AG	B6758	0
[-] AW02188	Telecommunication ex	Result	18,082
AWTR/52562511	Overnight Shippng SS	B6751	50
AWTR/52562513	Overnight Shippng WT	B6753	2,493
AWTR/52562514	Overnight Shippng TD	B6755	205
AWTR/52562516	Overnight Shippng AG	B6758	243
AWTR/52566016	Postage AG	B6758	165
AWTR/52566700	Printing	B6758	4
[-] AW02189	Postage, printing an	Result	3,161
AWTR/52510016	Bank Svc Charges-AG	B6758	0
AWTR/52512500	Books&Publications	B6758	0
AWTR/52526100	Credit Line Fees I/C	B6758	5,111
AWTR/52542016	Forms AG	B6758	0
AWTR/52562011	Off&Adm Supplies SS	B6751	0
AWTR/52562013	Off&Adm Supplies WT	B6753	39
AWTR/52562014	Off&Adm Supplies TD	B6755	248
AWTR/52562015	Off&Adm Supplies CA	B6757	0
AWTR/52562016	Off&Adm Supplies AG	B6758	958
AWTR/52571500	Software Licenses	B6758	2,840
AWTR/52582013	Uniforms WT	B6753	0
AWTR/52582014	Uniforms TD	B6755	605
AWTR/52582015	Uniforms CA	B6757	1,074
AWTR/52582016	Uniforms AG	B6758	553
AWTR/52801000	Capital Purchase Clr	B6758	0
[-] AW02163	Office supplies and	Result	11,429
AWTR/52503000	Advertising	B6608	(1,534)
[-] AW02190	Advertising & market	Result	(1,534)
AWTR/52534000	Employee Expenses	B6758	10,710
AWTR/52534200	Conferences & Reg	B6758	2,265
AWTR/52535000	Meals Deductible	B6758	4,613
AWTR/52535100	Meals Nondeductible	B6758	0
AWTR/52567000	Relocation Expenses	B6758	14,208
[-] AW02109	Employee related exp	Result	31,795
AWTR/52000000	M&S Expense (O&M)	B6205	0
AWTR/52001100	M&S Oper SS	B6201	0
AWTR/52001200	M&S Oper P	B6201	1,058
AWTR/52001300	M&S Oper WT	B6203	11,003
AWTR/52001400	M&S Oper TD	B6205	450
AWTR/52001500	M&S Oper CA	B6207	1,128
AWTR/52001600	M&S Oper AG	B6208	5,964
AWTR/52501100	Misc Oper SS	B6751	0
AWTR/52501300	Misc Oper WT	B6753	43
AWTR/52501400	Misc Oper TD	B6755	(14,516)
AWTR/52501600	Misc Oper AG	B6758	(4,739)
AWTR/52514000	Charitb Contr Deduct	B6758	0
AWTR/52514500	Charitb Don-H/Ed/En	B6758	600
AWTR/52514600	Charitb Don-Commnty	B6758	2,500
AWTR/52514700	Community Partnrshps	B6758	6,000
AWTR/52514800	Community Cmmrcl In	B6758	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	July 2016
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	279
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(9,635,830)
	CFO Sales Tax-CIS	24172100	B241	10,016,225
	Def Rev-Curr Portion	24199700	B241	391,570
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,475,632
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	4,198,133
	Adv Constr-NT Hydr	25215000	B252	119,807
	Adv Constr-NT WIP	25217000	B252	59,908
	Adv Constr-Tax Svcs	25223000	B252	203,180
	Adv Constr-Tax WIP	25227000	B252	2,855
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,312,882
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	38,321,032
	Def SIT Liab-Other	25321000	B283	6,914,974
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			45,236,006
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	11,161
	Unamort ITC-4%	25510200	B2551	47,489
	Unamort ITC-10%	25510300	B2551	402,122
	Overall Result			460,772
Regulatory liability	RL-ITRR-ExcDAFUDCFIT	25621100	B253	343,454
	RL-ITRR-Deficit Def	25622000	B253	(403,628)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(188,561)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,885
	RL-ITRR-ITC GrUp4%	25626100	B253	30,345
	RL-ITRR-ITC GrUp10%	25626200	B253	232,388
	RL-Pension Tracker	25633000	B253	1,574,563
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	50,125
	RL-Cost of Removal	25700000	B1081	(1,511,519)
	RL-COR RWIP	25710000	B1862	(3,189,384)
	Overall Result			(3,055,331)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,550,203)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,550,203)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	395,042
	Accr OPEB MedSubs	26221500	B253	522,293
	Overall Result			917,335
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,562
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,238
	NQ Sav&Def Compens	26281800	B253	4,843
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			365,692
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,370,399
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,009,861
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	340,672
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,949,042
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,187,771)
	AccAmort CIAC-Tax	27210000	B272	(749,700)
	Overall Result			14,154,264

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	July 2016
AWTR/52514900	Cust Education	B6758	168
AWTR/52514904	Cust Edu Comm-Consrv	B6758	
AWTR/52514905	Cust Edu Comm-Printd	B6758	223
AWTR/52514907	Cust Edu-Press Rls	B6758	
AWTR/52514908	Cust Edu-MediaEditor	B6758	0
AWTR/52514909	Cust Edu-Video&Photo	B6758	0
AWTR/52515000	Commun Relations-E	B6758	0
AWTR/52515001	Commun Relations-S	B6758	64
AWTR/52524000	Co Dues/Mmbrshp Ded	B6758	8,530
AWTR/52527000	Directors Fees	B6758	0
AWTR/52548100	Hiring Costs	B6758	265
AWTR/52549000	Injuries and Damages	B6758	0
AWTR/52549500	Inv Phys W/O Scrap	B6758	0
AWTR/52554500	Lab Supplies	B6753	1,111
AWTR/52556000	Lobbying Expenses	B6758	0
AWTR/52564000	Penalties Non-deduct	B6758	0
AWTR/52568000	Research & Develop	B6758	1,183
AWTR/52579000	Trustee Fees	B6758	(83)
AWTR/52585000	Discounts Available	B6758	(1,914)
AWTR/52586000	PO Small Differences	B6758	110
[-] AW02166	Miscellaneous expens	Result	19,148
AWTR/54110016	Rents-Real Prop AG	B6418	387
AWTR/54140013	Rents-Equip WT	B6423	0
AWTR/54140014	Rents-Equip TD	B6425	25
AWTR/54140015	Rents-Equip CA	B6427	0
AWTR/54140016	Rents-Equip AG	B6428	284
[-] AW02165	Rents	Result	695
AWTR/55000000	Transportation (O&M)	B6508	0
AWTR/55000012	Trans Oper P	B6501	0
AWTR/55000013	Trans Oper WT	B6503	0
AWTR/55000014	Trans Oper TD	B6505	0
AWTR/55000015	Trans Oper CA	B6507	0
AWTR/55000016	Trans Oper AG	B6508	1,492
AWTR/55000021	Trans Maint SS	B6502	
AWTR/55000024	Trans Maint TD	B6506	0
AWTR/55000100	Trans Cap Credits	B6508	(10,762)
AWTR/55010100	Trans Lease Costs	B6508	649
AWTR/55010200	Trans Lease Fuel	B6508	12,270
AWTR/55010300	Trans Lease Maint	B6508	4,123
AWTR/55010500	Trans Reimb EE Prsnl	B6508	563
[-] AW02164	Transportation	Result	8,334
[-] AW02128	Operating supplies a	Result	156,171
AWTR/57010015	Uncoll Accts Exp CA	B6707	89,161
AWTR/57010016	Uncoll Accts Exp AG	B6707	0
[-] AW02168	Uncollectible accoun	Result	89,161
AWTR/52501500	Misc Oper CA	B6757	519
AWTR/52510015	Bank Svc Charges-CA	B6757	10,910
AWTR/52514906	Cust Edu-Bill Insert	B6758	0
AWTR/52520000	Collection Agencies	B6757	16,016
AWTR/52542015	Forms CA	B6757	8,007
AWTR/52562515	Overnight Shippng CA	B6757	0
AWTR/52566015	Postage CA	B6757	31,164
[-] AW02170	Customer accounting,	Result	66,616
AWTR/56610000	Reg Exp-Amort	B6668	0
AWTR/56620000	Reg Exp-Depr Stdy	B6678	
AWTR/56670000	Reg Exp-Other	B6678	8,116
[-] AW02172	Regulatory expense	Result	8,116
AWTR/55110000	Ins Vehicle	B6568	3,254
AWTR/55115000	Ins Vehicle - I/C	B6568	0
AWTR/55710000	Ins General Liability	B6578	28,439
AWTR/55715000	Ins General Liab-I/C	B6578	0
AWTR/55720000	Ins Work Comp	B6588	11,834
AWTR/55720100	Ins W/C Cap Credits	B6588	(3,300)
AWTR/55725000	Ins Work Comp-I/C	B6588	0
AWTR/55730000	Ins Other	B6598	2,488
[-] AW02171	Insurance other than	Result	42,715
AWTR/62002100	M&S Maint SS	B6202	2,709
AWTR/62002200	M&S Maint P	B6202	291
AWTR/62002300	M&S Maint WT	B6204	1,752
AWTR/62002400	M&S Maint TD	B6206	4,523
AWTR/62002600	M&S Maint AG	B6208	75
AWTR/62502300	Misc Maint WT	B6754	1,281
AWTR/62502100	Misc Maint SS	B6752	4,750
AWTR/62502200	Misc Maint P	B6752	0
AWTR/62502400	Misc Maint TD	B6756	5,726
AWTR/62502420	Misc Maint TD Mains	B6756	0
AWTR/62502435	Misc Maint TD Meters	B6756	0
AWTR/62502600	Misc Maint AG	B6758	19,635
AWTR/62520700	Misc Main Pvg/Bckfl	B6756	15,399
AWTR/62520824	Misc Maint PermitsTD	B6756	(1,058)
AWTR/63110021	Contr Svc-Maint SS	B6312	0
AWTR/63110024	Contr Svc-Maint TD	B6316	0
AWTR/63150021	Contr Svc-Maint SS	B6352	1,448
AWTR/63150022	Contr Svc-Maint P	B6353	3,105
AWTR/63150023	Contr Svc-Maint WT	B6354	12,935
AWTR/63150024	Contr Svc-Maint TD	B6356	506
AWTR/63150026	Contr Svc-Maint AG	B6358	1,484
[-] AW02129	Maintenance supplies	Result	74,560
[-] AW02111	Operation and mainte	Result	2,004,742
AWTR/68011000	Depr -UPIS General	B403	624,680
AWTR/68012000	Depr -Amort CIAC Tx	B403	(4,321)
AWTR/68012500	Depr-Amort CIAC Nntx	B403	(14,912)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	July 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	July 2016
[-] AW02132	Depreciation	Result	605,446
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	33,356
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,726)
[-] AW02134	Removal costs, net	Result	31,312
[-] AW02112	Depreciation and amo	Result	641,244
AWTR/69011000	FIT-Current	B40910	141,994
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	141,994
AWTR/69021000	SIT-Current	B40911	67,905
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	67,905
[-] AW02146	Current income taxes	Result	209,899
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	616,945
[-] AW02148	Deferred federal inc	Result	625,623
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	80,433
[-] AW02149	Deferred state incom	Result	79,132
[-] AW02122	Deferred taxes	Result	704,755
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	908,290
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	80
AWTR/68532100	FUTA Cap Credits	B40812	(31)
AWTR/68533000	FICA	B40812	39,759
AWTR/68533100	FICA Cap Credits	B40812	(10,524)
AWTR/68535000	SUTA	B40812	41
AWTR/68535100	SUTA Cap Credits	B40812	(14)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	51,911
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	408,462
[-] AW02108	Operating expenses,	Result	3,962,738
[-] AW02184	Operating Income (lo	Result	(1,651,843)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(10,363)
[-] AW02117	Allowance for funds	Result	(10,363)
AWTR/71511000	M&J Revenues	B415	(4,822)
AWTR/71521000	M&J Expenses	B416	4,171
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	(650)
[-] AW0218	Other Income	Result	(11,013)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	17
[-] AW02152	Current federal inco	Result	17
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	8
[-] AW02153	Current state income	Result	8
[-] AW02130	Other Deductions	Result	389
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	15,831
[-] AW02136	Interest on short-te	Result	15,831
AWTR/85000000	AFUDC Debt	B420	(6,953)
[-] AW02118	Allowance for borrow	Result	(6,953)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	284,716
[-] AW02110	Other Income (Expens	Result	274,092
[-] AW02182	Income (loss) before	Result	(1,377,752)
[-] AW02181	Net income (loss)	Result	(1,377,752)
[-] AW02180	Net Income Available	Result	(1,377,752)
[-] AW0294	PROFIT & LOSS STATEM	Result	(1,377,752)
[-] AW02	Regulatory	Result	(1,377,752)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	August 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	437,689
	UP Struct&Imp P	10130420	B3042	6,105,407
	UP Struct&Imp WT	10130430	B3043	8,081,380
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatrtn Equ	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,918,358
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	1,272,445
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,914,699
	UP Dist Reservrs&St	10133000	B3304	12,673,561
	UP TD Mains	10133100	B3314	123,885,820
	UP Svcs	10133300	B3334	27,344,867
	UP Meters	10133410	B3344	10,313,874
	UP Meter Installs	10133420	B3344	13,582,790
	UP Hydrants	10133500	B3354	9,130,394
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,661,429
	UP Trans Equip	10134100	B3415	4,012,769
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,484,385
	UP Laboratory Equip	10134400	B3445	203,402
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,203,188
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	88,069
	CCNC Struct&Imp P	10630420	B3042	599,036
	CCNC Struct&Imp WT	10630430	B3043	6,449,331
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrtn Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	200,345
	CCNC WT Eq Non-Media	10632010	B3203	8,428,603
	CCNC Dist Resrvrs&St	10633000	B3304	570,958
	CCNC TD MainsNotClss	10633100	B3314	8,521,273
	CCNC Svcs	10633300	B3334	987,144
	CCNC Meters	10633410	B3344	570,792
	CCNC Meter Installs	10633420	B3344	432,162
	CCNC Hydrants	10633500	B3354	394,871
	CCNC Office Furn&Eq	10634010	B3405	1,176,117
	CCNC Trans EqNotClss	10634100	B3415	829,933
	CCNC Tool-Shop-GarEq	10634300	B3435	120,932
	CCNC Laboratory Eq	10634400	B3445	1,452
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,230
	Overall Result			295,632,477
Construction Work In Progress	CWIP	10700000	B105	2,681,576
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(298,875)
	CWIP-EngClear Eng OH	10780120	B105	40,075
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapSttmt Clr	10790000	B105	
	Overall Result			2,422,778
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(116,975,710)
	A/D - Salvage/Scrap	10802000	B1081	(4,179,084)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	36,084,419
	A/D - Reg Asset	10810000	B1081	(27,974)
	A/Amort - UP Cap Lse	10850000	B1101	
	Overall Result			(85,108,209)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	
	BNYM TN-Cust LBX	13122608	B1312	129,329
	BNYM TN-ORCC	13122609	B1312	52,491
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	7,442
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	(88)
	BNYM TN-ERtrn-ORCC	13122614	B1312	(197)
	BNYM TN-Cust ARC	13122615	B1312	7,113
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	
	BNYM TN-Misc	13122617	B1312	
	BNYM TN-Client Srvs	13122618	B1312	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	August 2016
	AWTR/40111000	Res Sales Billed	B4611 (2,050,625)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (212,677)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (3,425)
	[-] AW02100	Water revenues - res	Result (2,266,727)
	AWTR/40121000	Com Sales Billed	B4612 (1,431,397)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (148,633)
	AWTR/40122000	Com Sales Unbilled	B4612 (64,319)
	[-] AW02101	Water revenues - com	Result (1,644,350)
	AWTR/40131000	Ind Sales Billed	B4613 (344,943)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (35,805)
	AWTR/40132000	Ind Sales Unbilled	B4613 (7,300)
	[-] AW02102	Water revenues - ind	Result (388,048)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (191,992)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 467
	AWTR/40146000	Priv Fire Unbilled	B4622 0
	[-] AW02104	Water revenues - pri	Result (191,525)
	AWTR/40151000	Publ Auth Billed	B4614 (347,085)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (36,039)
	AWTR/40152000	Publ Auth Unbilled	B4614 (6,042)
	[-] AW02105	Water revenues - pub	Result (389,165)
	AWTR/40161000	Slis/Rsle Billed	B466 (99,973)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (10,377)
	AWTR/40162000	SalesforRsle Unbilld	B466 6,701
	[-] AW02106	Water revenues - sal	Result (103,650)
	AWTR/40171000	Misc Sales Billed	B474 (1,932)
	AWTR/40171100	MiscSlis BilledSurch	B474 (130)
	AWTR/40172000	Misc Sales Unbilled	B474 (201)
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (2,263)
	[-] AW0296	Water revenues	Result (4,985,728)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 (21)
	[-] AW0297	Sewer revenues	Result (21)
	AWTR/40310100	OthRev-Late Pyrmt Fee	B470 (45,746)
	AWTR/40310200	OthRev-Rent	B472 (13,972)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (3,340)
	AWTR/40310500	OthRev-Appl/IntfFee	B471 (28,145)
	AWTR/40310600	OthRev-Usage Data	B471 (1,387)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (20,248)
	AWTR/40319900	OthRev-Misc Svc	B471 (21)
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (112,859)
	[-] AW0295	Operating revenues	Result (5,098,608)
	AWTR/51010000	Purchased Water	B6101 3,917
	[-] AW02155	Purchased water	Result 3,917
	AWTR/51510011	Purchased Power SS	B6151 538
	AWTR/51510012	Purchased Power P	B6151 243,127
	AWTR/51510013	Purchased Power WT	B6153 8,077
	AWTR/51510014	Purchased Power TD	B6155 3,193
	AWTR/51510016	Purchased Power AG	B6158 105
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 255,039
	AWTR/51800000	Chemicals	B6183 123,224
	[-] AW02156	Chemicals	Result 123,224
	AWTR/51110000	Waste Disposal	B6753 26,857
	[-] AW02157	Waste disposal	Result 26,857
	[-] AW02126	Production costs	Result 409,037
	AWTR/50100000	Labor Expense	B6018 161,879
	AWTR/50100001	Labor ExpenseAccrual	B6018 (5,308)
	AWTR/50101200	Labor Oper P	B6011 105,862
	AWTR/50101300	Labor Oper WT	B6013 16,098
	AWTR/50101400	Labor Oper TD	B6015 2,629
	AWTR/50101405	Labor Oper TD SupEng	B6015 1,199
	AWTR/50101420	Labor Oper TD Meter	B6015 49,609
	AWTR/50101510	Labor Oper CA MtrRd	B6017 48,267
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 104,278
	AWTR/50102200	Labor Maint P	B6012 0
	AWTR/50102300	Labor Maint WT	B6014 (209)
	AWTR/50102400	Labor Maint TD	B6016 7,514
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 24,720
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 9,231
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 19,260
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (131,463)
	AWTR/50110000	Labor NS OT -Natural	B6018 13,873
	AWTR/50111200	LaborOper NS OT P	B6011 3,708
	AWTR/50111300	LaborOper NS OT WT	B6013 384
	AWTR/50111400	LaborOper NS OT TD	B6015 158

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	August 2016
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(176,387)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	150
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(84,641)
	Suntrust TN	13180100	B1312	130,125
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	820
	Suntrust TN-NSF	13180116	B1312	519
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	200
	Overall Result			68,725
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,133,492
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(15,952)
	A/R-NSF Clarificatn	14100999	B141	389
	Allow for Uncollect	14300000	B143	(420,717)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	13,752
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	5,685
	A/R AssocCo-Div Eqv	14573000	B145	1,392
	Misc A/R-Recon Acct	14610000	B142	347,540
	Misc A/R-Manual	14611000	B142	1,285
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	41,719
	Misc A/R-Employees	14613000	B142	2
	Misc A/R-Empl P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(4,638)
	Overall Result			4,104,778
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,708,094
	Overall Result			2,708,094
Materials and Supplies	Inventory-Plant Mat	15110000	B151	593,884
	Inventory-Chemicals	15130000	B151	130,609
	Inventory-Other M&S	15140000	B153	16,061
	Inventory-Price Diff	15199997	B153	
	Overall Result			740,554
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	519,113
	Prepaid Insur	16520000	B162	98,209
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	64,749
	Prepaid Audit Fees	16540000	B162	(2,075)
	Prepaid Other	16550000	B162	9,453
	Prepaid Other-Global	16550010	B162	110,350
	Overall Result			814,799
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	121,512
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	25,246
	RA-ITRtr-Other	18504500	B1862	659,732
	RA-ITRtr-St TaxChge	18505100	B1862	3,051,587
	RA-ITRtr-Accu Amort	18505500	B1862	(433,382)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	15,594
	RA-Unamort Debt Exp	18661000	B181	22,621
	RA-UnamortDebtExpl/C	18661500	B181	1,043,348
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	254,190
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,496,392
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	69,241
	Overall Result			69,241
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	121,512
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	25,246
	RA-ITRtr-Other	18504500	B1862	659,732
	RA-ITRtr-St TaxChge	18505100	B1862	3,051,587
	RA-ITRtr-Accu Amort	18505500	B1862	(433,382)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	15,594
	RA-Unamort Debt Exp	18661000	B181	22,621
	RA-UnamortDebtExpl/C	18661500	B181	1,043,348
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	254,190
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	69,241
	Overall Result			6,565,633

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	August 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	168
AWTR/50111510	LaborOperNS OT CA MR	B6017	404
AWTR/50111600	LaborOper NS OT AG	B6018	4,430
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	1,015
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	5,265
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(13,716)
AWTR/50120000	Labor OT - Natural	B6018	1,486
AWTR/50121200	LaborOper OT P	B6011	2,910
AWTR/50121300	LaborOper OT WT	B6013	0
AWTR/50121400	LaborOper OT TD	B6015	0
AWTR/50121420	LaborOperOT TD Meter	B6015	12,989
AWTR/50121510	LaborOperOT CA MtrRd	B6017	69
AWTR/50121600	LaborOper OT AG	B6018	2,004
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	704
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(1,486)
AWTR/50171000	Annual Incent Plan	B6018	22,013
AWTR/50171600	Comp Exp-Options	B6018	351
AWTR/50171800	Comp Exp-RSU's	B6018	2,174
AWTR/50185000	Severance	B6018	0
[-] AW02158	Salaries and wages	Result	472,468
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(9,495)
[-] AW02159	Pension expense	Result	24,945
AWTR/50510000	PBOP Expense	B6048	52,519
AWTR/50510100	PBOP Cap Credits	B6048	(16,844)
AWTR/50550000	Group Insur Expense	B6048	42,751
AWTR/50550100	Group Ins Cap Creds	B6048	(24,480)
[-] AW02160	Group insurance expe	Result	53,946
AWTR/50421000	401k Expense	B6048	14,400
AWTR/50421100	401k Exp Cap Credits	B6048	(3,457)
AWTR/50422000	DCP Expense	B6048	22,589
AWTR/50422100	DCP Exp Cap Credits	B6048	(5,030)
AWTR/50423000	ESPP Expense	B6048	444
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,705
AWTR/50426100	Retiree Med Cap Cr	B6048	(259)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	1,678
AWTR/50451000	Employee Awards	B6048	0
AWTR/50452000	Emp Physical Exams	B6048	0
AWTR/50456000	Tuition Aid	B6048	0
AWTR/50457000	Training	B6048	1,154
AWTR/50458000	Referral Bonus	B6048	0
[-] AW02161	Other benefits	Result	33,446
[-] AW02127	Employee-related cos	Result	584,805
AWTR/53401000	AWWSC Labor OPEX	B6348	242,805
AWTR/53401100	AWWSC Pension OPEX	B6348	19,109
AWTR/53401200	AWWSC Group Ins OPEX	B6348	12,466
AWTR/53401300	AWWSC Other Ben OPEX	B6348	14,332
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	35,615
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	14,991
AWTR/53401700	AWWSC Rents OPEX	B6348	16,878
AWTR/53401900	AWWSC Maint OPEX	B6348	10,528
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	20,315
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	52,070
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	17,045
AWTR/53402400	AWWSC Interest OPEX	B6348	4,456
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	6,191
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	592
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
[-] AW02185	Service Company Cost	Result	467,393
AWTR/53110011	Contr Svc-Eng SS	B6311	0
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	9,981
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	0
AWTR/53150013	Contr Svc-Other WT	B6353	270
AWTR/53150014	Contr Svc-Other TD	B6355	29,501
AWTR/53150016	Contr Svc-Other AG	B6358	6,496
AWTR/53151013	Contr Svc-Temp EE WT	B6353	0
AWTR/53151016	Contr Svc-Temp EE AG	B6358	0
AWTR/53152000	Contr Svc-Lab Testng	B6353	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	August 2016
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,431,204
	Overall Result			26,431,204
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	29,038,785
	Net Loss			4,491,734
	Overall Result			33,024,143
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(252,976)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,447,024
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(252,976)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,447,024
Short-Term Debt	IHC Bank	23121000	B234	21,752,223
	IHC Clear Out Pymt	23121001	B234	(54,792)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			20,557,776
Accounts Payable	A/P-Recon Acct	23410000	B231	530,546
	A/P I/C-Recon	23410100	B231	338,783
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	23,942
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Accrl	23430600	B231	77,567
	A/P-Pcard Accrual	23430700	B231	28,384
	A/P-Misc Global	23431000	B231	89,967
	A/P-Proj Cost Accrl	23435000	B231	911,904
	A/P-GRIR CapSvc	23436000	B231	54,979
	A/P Assoc Co	23510000	B233	16,019
	A/P Assoc Co-SCoBill	23520000	B233	(655,428)
	A/P Assoc Co-SCoBill	23520001	B233	621,874
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,038,536
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	483,019
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(440,245)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	37,289
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,208,651
	Accr Tax-Use Tax	23654000	B23611	3,560
	Accr Tax-FRTax-IncTx	23654110	B23611	707,000
	Overall Result			2,840,358
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,145,979
	Overall Result			1,368,177
Other current liabilities	Accr Vacation Pay	24120000	B241	254,190
	Accr Power	24120200	B241	222,309
	Accr Legal	24120300	B241	51,404
	Accr Wages	24120600	B241	346,091
	Accr Insurance	24120700	B241	52,432
	Accr Insur Retro Adj	24120710	B241	261,781
	Accr Waste Disposal	24121000	B241	31,014
	Accr Retiree Medical	24121100	B241	12,233
	Accr DCP Contrib	24121200	B241	12,833
	Accr Bank Fees	24121400	B241	26,259
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	8,198
	Accr Incentive Plan	24123000	B241	164,277
	Accr Paving	24126200	B241	18,478
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,141
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	1,301
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	14,138
	GRIR-Stock C - Chem	24163000	B241	20,888
	GRIR-Non-inventory	24164000	B241	38,045

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	August 2016
AWTR/53153000	Contr Svc-Accounting	B6328	0
AWTR/53154000	Contr Svc-Audit Fees	B6328	4,145
AWTR/53155000	Contr Svc-Legal	B6338	17,070
AWTR/53157000	Contr Svc-Outplacemt	B6758	0
[-] AW02162	Contracted services	Result	67,462
AWTR/52532011	Electricity SS	B6751	0
AWTR/52532013	Electricity WT	B6753	2,011
AWTR/52532014	Electricity TD	B6755	2,290
AWTR/52532016	Electricity AG	B6758	0
AWTR/52546011	Grounds Keeping SS	B6751	1,600
AWTR/52546013	Grounds Keeping WT	B6753	11,774
AWTR/52546014	Grounds Keeping TD	B6755	390
AWTR/52546016	Grounds Keeping AG	B6758	1,710
AWTR/52548013	Heating Oil/Gas WT	B6753	122
AWTR/52548014	Heating Oil/Gas TD	B6755	83
AWTR/52548016	Heating Oil/Gas AG	B6758	0
AWTR/52550013	Janitorial Svc	B6753	(526)
AWTR/52550016	Janitorial AG	B6758	3,353
AWTR/52571011	Security Svc SS	B6751	2,245
AWTR/52571013	Security Svc WT	B6753	0
AWTR/52571014	Security Svc TD	B6755	205
AWTR/52571016	Security Svc AG	B6758	0
AWTR/52571100	Add'l Security Costs	B6758	0
AWTR/52578011	Trash Removal SS	B6751	0
AWTR/52578013	Trash Removal WT	B6753	0
AWTR/52578014	Trash Removal TD	B6755	381
AWTR/52578015	Trash Removal CA	B6757	0
AWTR/52578016	Trash Removal AG	B6758	479
AWTR/52583013	Water & WW WT	B6753	0
AWTR/52583014	Water & WW TD	B6755	86
AWTR/52583016	Water & WW AG	B6758	0
[-] AW02187	Building Maintenance	Result	26,202
AWTR/52574013	Telephone WT	B6753	2,791
AWTR/52574014	Telephone TD	B6755	954
AWTR/52574016	Telephone AG	B6758	2,838
AWTR/52574111	Cell Phone SS	B6751	687
AWTR/52574113	Cell Phone WT	B6753	1,137
AWTR/52574114	Cell Phone TD	B6755	88
AWTR/52574115	Cell Phone CA	B6757	737
AWTR/52574116	Cell Phone AG	B6758	3,592
AWTR/52574200	Data Lines AG	B6758	257
AWTR/52574314	Wireless Serv 1st TD	B6755	3,330
AWTR/52574315	Wireless Serv 1st CA	B6757	354
AWTR/52574316	Wireless Serv 1st AG	B6758	0
[-] AW02188	Telecommunication ex	Result	16,763
AWTR/52562511	Overnight Shippng SS	B6751	25
AWTR/52562513	Overnight Shippng WT	B6753	17
AWTR/52562514	Overnight Shippng TD	B6755	0
AWTR/52562516	Overnight Shippng AG	B6758	512
AWTR/52566016	Postage AG	B6758	630
AWTR/52566700	Printing	B6758	1,776
[-] AW02189	Postage, printing an	Result	2,960
AWTR/52510016	Bank Svc Charges-AG	B6758	124
AWTR/52512500	Books&Publications	B6758	0
AWTR/52526100	Credit Line Fees I/C	B6758	5,901
AWTR/52542016	Forms AG	B6758	0
AWTR/52562011	Off&Adm Supplies SS	B6751	0
AWTR/52562013	Off&Adm Supplies WT	B6753	0
AWTR/52562014	Off&Adm Supplies TD	B6755	255
AWTR/52562015	Off&Adm Supplies CA	B6757	0
AWTR/52562016	Off&Adm Supplies AG	B6758	548
AWTR/52571500	Software Licenses	B6758	4,587
AWTR/52582013	Uniforms WT	B6753	232
AWTR/52582014	Uniforms TD	B6755	496
AWTR/52582015	Uniforms CA	B6757	1,268
AWTR/52582016	Uniforms AG	B6757	465
AWTR/52801000	Capital Purchase Clr	B6758	0
[-] AW02163	Office supplies and	Result	13,877
AWTR/52503000	Advertising	B6608	8,720
[-] AW02190	Advertising & market	Result	8,720
AWTR/52534000	Employee Expenses	B6758	8,465
AWTR/52534200	Conferences & Reg	B6758	0
AWTR/52535000	Meals Deductible	B6758	6,493
AWTR/52535100	Meals Nondeductible	B6758	28
AWTR/52567000	Relocation Expenses	B6758	699
[-] AW02109	Employee related exp	Result	15,685
AWTR/52000000	M&S Expense (O&M)	B6205	0
AWTR/52001100	M&S Oper SS	B6201	0
AWTR/52001200	M&S Oper P	B6201	502
AWTR/52001300	M&S Oper WT	B6203	9,816
AWTR/52001400	M&S Oper TD	B6205	1,851
AWTR/52001500	M&S Oper CA	B6207	2,161
AWTR/52001600	M&S Oper AG	B6208	12,644
AWTR/52501100	Misc Oper SS	B6751	0
AWTR/52501300	Misc Oper WT	B6753	1,292
AWTR/52501400	Misc Oper TD	B6755	0
AWTR/52501600	Misc Oper AG	B6758	25,752
AWTR/52514000	Charitb Contr Deduct	B6758	0
AWTR/52514500	Charitb Don-H/Ed/En	B6758	0
AWTR/52514600	Charitb Don-Commnty	B6758	0
AWTR/52514700	Community Partnrshps	B6758	300
AWTR/52514800	Community Cmmrc In	B6758	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	August 2016
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	93
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(10,014,357)
	CFO Sales Tax-CIS	24172100	B241	10,333,200
	Def Rev-Curr Portion	24199700	B241	195,785
	Other CurrLiab/Tax	24199800	B241	(44,939)
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,294,793
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	4,100,016
	Adv Constr-NT Hydr	25215000	B252	114,481
	Adv Constr-NT WIP	25217000	B252	107,934
	Adv Constr-Tax Svcs	25223000	B252	202,328
	Adv Constr-Tax WIP	25227000	B252	16,853
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,270,612
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	38,815,078
	Def SIT Liab-Other	25321000	B283	6,979,703
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			45,794,781
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	10,903
	Unamort ITC-4%	25510200	B2551	47,092
	Unamort ITC-10%	25510300	B2551	396,413
	Overall Result			454,408
Regulatory liability	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	342,232
	RL-ITRR-Deficit Def	25622000	B253	(402,191)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(187,873)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,720
	RL-ITRR-ITC GrUp4%	25626100	B253	30,091
	RL-ITRR-ITC GrUp10%	25626200	B253	229,087
	RL-Pension Tracker	25633000	B253	1,560,822
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	35,202
	RL-Cost of Removal	25700000	B1081	(1,484,060)
	RL-COR RWIP	25710000	B1862	(3,219,358)
	Overall Result			(3,089,328)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,600,302)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,600,302)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	272,838
	Accr OPEB MedSubs	26221500	B253	527,508
	Overall Result			800,346
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,785
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,392
	NQ Sav&Def Compens	26281800	B253	4,844
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			366,070
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,427,012
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,012,206
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	345,594
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	1,949,042
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,204,479)
	AccAmort CIAC-Tax	27210000	B272	(754,339)
	Overall Result			14,196,798

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	August 2016
	AWTR/52514900	Cust Education	B6758 935
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758 663
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758 0
	AWTR/52514909	Cust Edu-Video&Photo	B6758 328
	AWTR/52515000	Commun Relations-E	B6758 0
	AWTR/52515001	Commun Relations-S	B6758 0
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 3,858
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 288
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 45,928
	AWTR/52554500	Lab Supplies	B6753 7,219
	AWTR/52556000	Lobbying Expenses	B6758 0
	AWTR/52564000	Penalties Non-deduct	B6758 0
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 0
	AWTR/52585000	Discounts Available	B6758 (1,359)
	AWTR/52586000	PO Small Differences	B6758 9
	[-] AW02166	Miscellaneous expens	Result 113,370
	AWTR/54110016	Rents-Real Prop AG	B6418 0
	AWTR/54140013	Rents-Equip WT	B6423 137
	AWTR/54140014	Rents-Equip TD	B6425 40
	AWTR/54140015	Rents-Equip CA	B6427 0
	AWTR/54140016	Rents-Equip AG	B6428 313
	[-] AW02165	Rents	Result 490
	AWTR/55000000	Transportation (O&M)	B6508 84,889
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B6503 0
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 263
	AWTR/55000021	Trans Maint SS	B6502
	AWTR/55000024	Trans Maint TD	B6506 519
	AWTR/55000100	Trans Cap Credits	B6508 (95,530)
	AWTR/55010100	Trans Lease Costs	B6508 1,392
	AWTR/55010200	Trans Lease Fuel	B6508 12,998
	AWTR/55010300	Trans Lease Maint	B6508 10,360
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 1,500
	[-] AW02164	Transportation	Result 16,391
	[-] AW02128	Operating supplies a	Result 281,921
	AWTR/57010015	Uncoll Accts Exp CA	B6707 48,349
	AWTR/57010016	Uncoll Accts Exp AG	B6707 0
	[-] AW02168	Uncollectible accoun	Result 48,349
	AWTR/52501500	Misc Oper CA	B6757 0
	AWTR/52510015	Bank Svc Charges-CA	B6757 10,667
	AWTR/52514906	Cust Edu-Bill Insert	B6758 0
	AWTR/52520000	Collection Agencies	B6757 18,734
	AWTR/52542015	Forms CA	B6757 7,678
	AWTR/52562515	Overnight Shippng CA	B6757 14
	AWTR/52566015	Postage CA	B6757 32,490
	[-] AW02170	Customer accounting,	Result 69,583
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678
	AWTR/56670000	Reg Exp-Other	B6678 17,697
	[-] AW02172	Regulatory expense	Result 17,697
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 28,439
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,834
	AWTR/55720100	Ins W/C Cap Credits	B6588 (3,263)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,488
	[-] AW02171	Insurance other than	Result 42,752
	AWTR/62002100	M&S Maint SS	B6202 388
	AWTR/62002200	M&S Maint P	B6202 1,347
	AWTR/62002300	M&S Maint WT	B6204 59
	AWTR/62002400	M&S Maint TD	B6206 10,438
	AWTR/62002600	M&S Maint AG	B6208 96
	AWTR/62502300	Misc Maint WT	B6754 537
	AWTR/62502100	Misc Maint SS	B6752 0
	AWTR/62502200	Misc Maint P	B6752 234
	AWTR/62502400	Misc Maint TD	B6756 4,296
	AWTR/62502420	Misc Maint TD Mains	B6756 0
	AWTR/62502435	Misc Maint TD Meters	B6756 0
	AWTR/62502600	Misc Maint AG	B6758 18,973
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 7,683
	AWTR/62520824	Misc Maint PermitsTD	B6756 1,947
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 0
	AWTR/63150021	Contr Svc-Maint SS	B6352 26,469
	AWTR/63150022	Contr Svc-Maint P	B6353 0
	AWTR/63150023	Contr Svc-Maint WT	B6354 5,501
	AWTR/63150024	Contr Svc-Maint TD	B6356 14,503
	AWTR/63150026	Contr Svc-Maint AG	B6358 0
	[-] AW02129	Maintenance supplies	Result 92,470
	[-] AW02111	Operation and mainte	Result 2,014,007
	AWTR/68011000	Depr -UPIS General	B403 627,583
	AWTR/68012000	Depr -Amort CIAC Tx	B403 (4,321)
	AWTR/68012500	Depr-Amort CIAC Nntx	B403 (14,973)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	August 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	August 2016
[-] AW02132	Depreciation	Result	608,289
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	33,331
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,735)
[-] AW02134	Removal costs, net	Result	31,278
[-] AW02112	Depreciation and amo	Result	644,053
AWTR/69011000	FIT-Current	B40910	108,903
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	108,903
AWTR/69021000	SIT-Current	B40911	52,080
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	52,080
[-] AW02146	Current income taxes	Result	160,983
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	494,045
[-] AW02148	Deferred federal inc	Result	502,723
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	64,729
[-] AW02149	Deferred state incom	Result	63,428
[-] AW02122	Deferred taxes	Result	566,151
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	720,770
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	44
AWTR/68532100	FUTA Cap Credits	B40812	(16)
AWTR/68533000	FICA	B40812	44,659
AWTR/68533100	FICA Cap Credits	B40812	(10,511)
AWTR/68535000	SUTA	B40812	21
AWTR/68535100	SUTA Cap Credits	B40812	(9)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	51,911
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	413,338
[-] AW02108	Operating expenses,	Result	3,792,167
[-] AW02184	Operating Income (lo	Result	(1,306,440)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	(83,895)
[-] AW02114	Gain/Loss on sale of	Result	(83,895)
AWTR/70510000	AFUDC-Equity	B420	(9,768)
[-] AW02117	Allowance for funds	Result	(9,768)
AWTR/71511000	M&J Revenues	B415	(2,847)
AWTR/71521000	M&J Expenses	B416	7,101
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	4,255
[-] AW0218	Other Income	Result	(89,409)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	364
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	364
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	4,925
[-] AW02152	Current federal inco	Result	4,925
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	2,356
[-] AW02153	Current state income	Result	2,356
[-] AW02130	Other Deductions	Result	7,645
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	14,603
[-] AW02136	Interest on short-te	Result	14,603
AWTR/85000000	AFUDC Debt	B420	(6,554)
[-] AW02118	Allowance for borrow	Result	(6,554)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Inside CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	283,887
[-] AW02110	Other Income (Expens	Result	202,123
[-] AW02182	Income (loss) before	Result	(1,104,317)
[-] AW02181	Net income (loss)	Result	(1,104,317)
[-] AW02180	Net Income Available	Result	(1,104,317)
[-] AW0294	PROFIT & LOSS STATEM	Result	(1,104,317)
[-] AW02	Regulatory	Result	(1,104,317)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	September 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
UP Struct&Imp SS	UP Struct&Imp SS	10130410	B3042	437,689
	UP Struct&Imp P	10130420	B3042	6,105,407
	UP Struct&Imp WT	10130430	B3043	8,081,380
	UP Struct&Imp TD	10130440	B3044	1,568,325
UP Lake&River&Other	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
UP Pump Eq Electric	UP Pump Eq Electric	10131120	B3112	4,918,358
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	1,272,445
UP WT Equipment	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	12,914,699
	UP Dist Reservrs&St	10133000	B3304	12,946,367
	UP TD Mains	10133100	B3314	123,963,298
UP Svcs	UP Svcs	10133300	B3334	27,881,100
	UP Meters	10133410	B3344	10,361,050
	UP Meter Installs	10133420	B3344	13,682,322
	UP Hydrants	10133500	B3354	9,131,459
UP Other P/E Intang	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,693,263
	UP Trans Equip	10134100	B3415	4,012,486
UP Tools-Shop-Gar Eq	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,484,385
	UP Laboratory Equip	10134400	B3445	203,402
	UP Power Operated Eq	10134500	B3455	303,742
UP Comm Equip	UP Comm Equip	10134600	B3465	1,202,797
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
CCNC Struct&Imp SS	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	88,069
	CCNC Struct&Imp P	10630420	B3042	601,384
	CCNC Struct&Imp WT	10630430	B3043	6,580,874
CCNC Lake-River&Othtr	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othtr	10630600	B3062	
	CCNC Supply Mains	10630900	B3092	
CCNC Power Gnrtn Eq	CCNC Power Gnrtn Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	202,266
CCNC WT Eq Non-Media	CCNC WT Eq Non-Media	10632010	B3203	8,471,120
	CCNC Dist Resrvrs&St	10633000	B3304	45,429
	CCNC TD MainsNotClss	10633100	B3314	8,771,501
	CCNC Svcs	10633300	B3334	502,002
CCNC Meters	CCNC Meters	10633410	B3344	505,354
	CCNC Meter Installs	10633420	B3344	391,677
	CCNC Hydrants	10633500	B3354	399,202
	CCNC Office Furn&Eq	10634010	B3405	1,130,228
CCNC Othr P/E Intang	CCNC Othr P/E Intang	10633910	B3391	107,872
	CCNC Trans Eq/NotClss	10634100	B3415	829,933
	CCNC Tool-Shop-GarEq	10634300	B3435	128,830
	CCNC Laboratory Eq	10634400	B3445	1,452
CCNC Power Oper Eq	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,229
	Overall Result			296,084,100
Construction Work In Progress	CWIP	10700000	B105	2,549,336
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClear&Dist OH	10780110	B105	(181,948)
	CWIP-EngClear Eng OH	10780120	B105	47,618
CWIP-Mgmt Study-AMR	CWIP-Mgmt Study-AMR	10780130	B105	15
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapStlmtnt Clr	10790000	B105	
	Overall Result			2,415,022
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(116,569,220)
	A/D - Salvage/Scrap	10802000	B1081	(4,179,084)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	36,231,170
A/D - Reg Asset	A/D - Reg Asset	10810000	B1081	(28,072)
	A/Amort - UP Cap Lse	10850000	B1101	
	Overall Result			(84,555,066)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,085
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	(22)
	BNYM TN-Cust LBX	13122608	B1312	47,290
BNYM TN-ORCC	BNYM TN-ORCC	13122609	B1312	76,212
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	4,644
	BNYM TN-PennCrdt	13122612	B1312	209
BNYM TN-ERtrn-Mellon	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	(569)
	BNYM TN-Cust ARC	13122615	B1312	23,901
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	56
BNYM TN-Misc	BNYM TN-Misc	13122617	B1312	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	September 2016
AWTR/40111000	Res Sales Billed	B4611	(2,079,018)
AWTR/40111100	ResSlis Billed Surch	B4611	0
AWTR/40111200	ResSlis Billed DSIC	B4611	(215,536)
AWTR/40111300	ResSlis Billed Unmtrd	B4611	
AWTR/40111200	Res Sales Unbilled	B4611	149,223
[-] AW02100	Water revenues - res	Result	(2,145,331)
AWTR/40121000	Com Sales Billed	B4612	(1,411,589)
AWTR/40121100	Com Slis Billed Surch	B4612	0
AWTR/40121200	Com Slis Billed DSIC	B4612	(150,270)
AWTR/40122000	Com Sales Unbilled	B4612	73,652
[-] AW02101	Water revenues - com	Result	(1,488,207)
AWTR/40131000	Ind Sales Billed	B4613	(355,161)
AWTR/40131100	Ind Slis Billed Surch	B4613	0
AWTR/40131200	Ind Slis Billed DSIC	B4613	(36,885)
AWTR/40132000	Ind Sales Unbilled	B4613	15,555
[-] AW02102	Water revenues - ind	Result	(376,491)
AWTR/40142000	Publ Fire Unbilled	B4621	0
[-] AW02103	Water revenues - pub	Result	0
AWTR/40145000	Priv Fire Billed	B4622	(195,362)
AWTR/40145100	Priv Fire Billed Sur	B4622	0
AWTR/40145200	Priv Fire BilledDSIC	B4622	476
AWTR/40146000	Priv Fire Unbilled	B4622	0
[-] AW02104	Water revenues - pri	Result	(194,886)
AWTR/40151000	Publ Auth Billed	B4614	(359,655)
AWTR/40151100	Publ Auth Billed Sur	B4614	0
AWTR/40151200	Publ Auth BilledDSIC	B4614	(37,332)
AWTR/40152000	Publ Auth Unbilled	B4614	2,872
[-] AW02105	Water revenues - pub	Result	(394,115)
AWTR/40161000	Slis/Rsle Billed	B466	(107,825)
AWTR/40161100	Slis/Rsle Billed Sur	B466	0
AWTR/40161200	Slis/Rsle Billed DSIC	B466	(11,192)
AWTR/40162000	SalesforRsle Unbilld	B466	9,309
[-] AW02106	Water revenues - sal	Result	(109,708)
AWTR/40171000	Misc Sales Billed	B474	(2,351)
AWTR/40171100	MiscSlis BilledSurchg	B474	(167)
AWTR/40172000	Misc Sales Unbilled	B474	307
AWTR/40180100	Oth Wtr Rev-Temp Svc	B474	0
AWTR/40189900	Other Water Revenue	B474	0
[-] AW02107	Water revenues - oth	Result	(2,211)
[-] AW0296	Water revenues	Result	(4,710,949)
AWTR/40211000	Dom WW Svc Billed	B5211	0
AWTR/40232000	Ind WW Svc Unbilled	B5213	(214)
[-] AW0297	Sewer revenues	Result	(214)
AWTR/40310100	OthRev-Late Pymt Fee	B470	(41,403)
AWTR/40310200	OthRev-Rent	B472	(14,472)
AWTR/40310400	OthRev-NSF Ck Chrg	B471	(3,360)
AWTR/40310500	OthRev-Appl/IntfFee	B471	(24,209)
AWTR/40310600	OthRev-Usage Data	B471	(1,393)
AWTR/40310700	OthRev-Reconnect Fee	B471	(22,349)
AWTR/40319900	OthRev-Misc Svc	B471	(190)
AWTR/40359900	OthRev WW-Misc Svc	B536	0
[-] AW0298	Other revenues	Result	(107,376)
[-] AW0295	Operating revenues	Result	(4,818,539)
AWTR/51010000	Purchased Water	B6101	4,782
[-] AW02155	Purchased water	Result	4,782
AWTR/51510011	Purchased Power SS	B6151	622
AWTR/51510012	Purchased Power P	B6151	230,713
AWTR/51510013	Purchased Power WT	B6153	7,538
AWTR/51510014	Purchased Power TD	B6155	4,935
AWTR/51510016	Purchased Power AG	B6158	155,489
AWTR/51520000	Fuel for Power Prod	B6161	0
[-] AW02154	Fuel and power	Result	399,297
AWTR/51800000	Chemicals	B6183	89,904
[-] AW02156	Chemicals	Result	89,904
AWTR/51110000	Waste Disposal	B6753	26,546
[-] AW02157	Waste disposal	Result	26,546
[-] AW02126	Production costs	Result	520,528
AWTR/50100000	Labor Expense	B6018	265,962
AWTR/50100001	Labor ExpenseAccrual	B6018	(60,745)
AWTR/50101200	Labor Oper P	B6011	69,627
AWTR/50101300	Labor Oper WT	B6013	16,267
AWTR/50101400	Labor Oper TD	B6015	1,552
AWTR/50101405	Labor Oper TD SupEng	B6015	658
AWTR/50101420	Labor Oper TD Meter	B6015	29,018
AWTR/50101510	Labor Oper CA MtrRd	B6017	46,654
AWTR/50101515	Labor Oper CA CstRec	B6017	0
AWTR/50101600	Labor Oper AG	B6018	85,564
AWTR/50102200	Labor Maint P	B6012	0
AWTR/50102300	Labor Maint WT	B6014	0
AWTR/50102400	Labor Maint TD	B6016	7,626
AWTR/50102405	Labor Mnt TD Sup&Eng	B6016	0
AWTR/50102420	Labor Mnt TD Mains	B6016	8,927
AWTR/50102425	Labor Mnt TD FireMn	B6016	0
AWTR/50102430	Labor Mnt TD Service	B6016	13,864
AWTR/50102435	Labor Mnt TD Meter	B6016	0
AWTR/50102440	Labor Mnt TD Hydrant	B6016	4,245
AWTR/50102600	Labor Maint AG	B6018	
AWTR/50109900	Labor Cap Credits	B6018	(147,282)
AWTR/50110000	Labor NS OT -Natural	B6018	24,502
AWTR/50111200	LaborOper NS OT P	B6011	6,086
AWTR/50111300	LaborOper NS OT WT	B6013	396
AWTR/50111400	LaborOper NS OT TD	B6015	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	September 2016
	BNYM TN-Client Srv	13122618	B1312	508
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(204,169)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(83,511)
	Suntrust TN	13180100	B1312	86,498
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	7,268
	Suntrust TN-NSF	13180116	B1312	145
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	(2,152)
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			(41,406)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,097,462
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(3,713)
	A/R-NSF Clarificatn	14100999	B141	53
	Allow for Uncollect	14300000	B143	(423,099)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	1,899
	I/C Syst Clearing-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	50,834
	A/R AssocCo-Div Eqv	14573000	B145	1,412
	Misc A/R-Recon Acct	14610000	B142	350,406
	Misc A/R-Manual	14611000	B142	1,281
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	80,768
	Misc A/R-Med Subsidy	14611500	B142	46,933
	Misc A/R-Employees	14613000	B142	115
	Misc A/R-Emp P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(3,283)
	Overall Result			4,201,898
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,457,389
	Overall Result			2,457,389
Materials and Supplies	Inventory-Plant Mat	15110000	B151	606,182
	Inventory-Chemicals	15130000	B151	130,669
	Inventory-Other M&S	15140000	B153	2,669
	Inventory-Price Diff	15199997	B153	
	Overall Result			739,520
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	467,201
	Prepaid Insur	16520000	B162	51,978
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	48,561
	Prepaid Audit Fees	16540000	B162	(2)
	Prepaid Other	16550000	B162	29,255
	Prepaid Other-Global	16550010	B162	88,721
	Overall Result			700,715
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	112,495
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	18,935
	RA-ITRtr-Other	18504500	B1862	652,163
	RA-ITRtr-St TaxChge	18505100	B1862	3,055,273
	RA-ITRtr-Accu Amort	18505500	B1862	(437,146)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	14,970
	RA-Unamort Debt Exp	18661000	B181	22,432
	RA-UnamortDebtExpl/C	18661500	B181	1,039,255
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	159,426
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,373,747
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	67,458
	Overall Result			67,458
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	112,495
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	18,935
	RA-ITRtr-Other	18504500	B1862	652,163
	RA-ITRtr-St TaxChge	18505100	B1862	3,055,273
	RA-ITRtr-Accu Amort	18505500	B1862	(437,146)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	14,970
	RA-Unamort Debt Exp	18661000	B181	22,432
	RA-UnamortDebtExpl/C	18661500	B181	1,039,255
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	159,426
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	67,458

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	September 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	1,742
AWTR/50111510	LaborOperNS OT CA MR	B6017	1,149
AWTR/50111600	LaborOper NS OT AG	B6018	3,496
AWTR/50112200	LaborMaint NS OT P	B6012	0
AWTR/50112300	LaborMaint NS OT WT	B6014	0
AWTR/50112400	LaborMaint NS OT TD	B6016	939
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	2,120
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/50112600	LaborMaint NS OT AG	B6018	
AWTR/50119900	LaborNSOT CapCredits	B6018	(23,776)
AWTR/50120000	Labor OT - Natural	B6018	10,362
AWTR/50121200	LaborOper OT P	B6011	2,183
AWTR/50121300	LaborOper OT WT	B6013	1,093
AWTR/50121400	LaborOper OT TD	B6015	0
AWTR/50121420	LaborOperOT TD Meter	B6015	16,687
AWTR/50121510	LaborOperOT CA MtrRd	B6017	1,235
AWTR/50121600	LaborOper OT AG	B6018	446
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	0
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(9,147)
AWTR/50171000	Annual Incent Plan	B6018	75,921
AWTR/50171600	Comp Exp-Options	B6018	288
AWTR/50171800	Comp Exp-RSU's	B6018	(1,268)
AWTR/50185000	Severance	B6018	0
-] AW02158	Salaries and wages	Result	456,387
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(11,639)
-] AW02159	Pension expense	Result	22,801
AWTR/50510000	PBOP Expense	B6048	(60,245)
AWTR/50510100	PBOP Cap Credits	B6048	5,525
AWTR/50550000	Group Insur Expense	B6048	136,944
AWTR/50550100	Group Ins Cap Creds	B6048	(30,109)
-] AW02160	Group insurance expe	Result	52,116
AWTR/50421000	401k Expense	B6048	13,626
AWTR/50421100	401k Exp Cap Credits	B6048	(4,256)
AWTR/50422000	DCP Expense	B6048	21,948
AWTR/50422100	DCP Exp Cap Credits	B6048	(6,949)
AWTR/50423000	ESPP Expense	B6048	559
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	2,017
AWTR/50426100	Retiree Med Cap Cr	B6048	(444)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	56,418
AWTR/50451000	Employee Awards	B6048	1,618
AWTR/50452000	Emp Physical Exams	B6048	0
AWTR/50456000	Tuition Aid	B6048	0
AWTR/50457000	Training	B6048	4,010
AWTR/50458000	Referral Bonus	B6048	0
-] AW02161	Other benefits	Result	88,769
-] AW02127	Employee-related cos	Result	620,073
AWTR/53401000	AWWSC Labor OPEX	B6348	235,715
AWTR/53401100	AWWSC Pension OPEX	B6348	20,556
AWTR/53401200	AWWSC Group Ins OPEX	B6348	33,697
AWTR/53401300	AWWSC Other Ben OPEX	B6348	24,168
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	37,001
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	62,651
AWTR/53401700	AWWSC Rents OPEX	B6348	7,613
AWTR/53401900	AWWSC Maint OPEX	B6348	6,503
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	29,476
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	52,555
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	18,362
AWTR/53402400	AWWSC Interest OPEX	B6348	3,981
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	(41,981)
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	(4,737)
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
-] AW02185	Service Company Cost	Result	485,560
AWTR/53110011	Contr Svc-Eng SS	B6311	0
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	7,063
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	0
AWTR/53150013	Contr Svc-Other WT	B6353	3,817
AWTR/53150014	Contr Svc-Other TD	B6355	20,443
AWTR/53150016	Contr Svc-Other AG	B6358	15,197
AWTR/53151013	Contr Svc-Temp EE WT	B6353	0
AWTR/53151016	Contr Svc-Temp EE AG	B6358	986
AWTR/53152000	Contr Svc-Lab Testng	B6353	667

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	September 2016
	Overall Result			6,441,204
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,430,782
	Overall Result			26,430,782
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			3,288,117
	Overall Result			31,775,588
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(251,967)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,448,033
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Dist-Inside	22110400	B221	(251,967)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,448,033
Short-Term Debt	IHC Bank	23121000	B234	23,287,876
	IHC Clear Out Pymt	23121001	B234	(370)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			22,147,851
Accounts Payable	A/P-Recon Acct	23410000	B231	618,080
	A/P I/C-Recon	23410100	B231	37,854
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	23,526
	A/P-Contrctd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	0
	A/P-Wrkbasket Accrl	23430600	B231	82,808
	A/P-Pcard Accrual	23430700	B231	46,633
	A/P-Misc Global	23431000	B231	67,288
	A/P-Proj Cost Accrl	23435000	B231	685,788
	A/P-GRIR CapSvc	23436000	B231	25,774
	A/P Assoc Co	23510000	B233	2,856
	A/P Assoc Co-SCoBill	23520000	B233	(616,189)
	A/P Assoc Co-SCoBill	23520001	B233	679,703
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			1,654,121
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	484,447
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(392,145)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	26,463
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,484,703
	Accr Tax-Use Tax	23654000	B23611	4,128
	Accr Tax-FRTax-IncTx	23654110	B23611	742,000
	Overall Result			3,190,681
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	330,854
	Overall Result			366,852
Other current liabilities	Accr Vacation Pay	24120000	B241	159,426
	Accr Power	24120200	B241	250,334
	Accr Legal	24120300	B241	30,482
	Accr Wages	24120600	B241	216,708
	Accr Insurance	24120700	B241	59,733
	Accr Insur Retro Adj	24120710	B241	236,370
	Accr Insur Unfunded	24120720	B241	80,768
	Accr Waste Disposal	24121000	B241	38,234
	Accr Retiree Medical	24121100	B241	14,250
	Accr DCP Contrib	24121200	B241	14,882
	Accr Bank Fees	24121400	B241	12,021
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	9,301
	Accr Incentive Plan	24123000	B241	240,198
	Accr Paving	24126200	B241	21,300
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,160
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	12,788
	WH PR-Flex Spending	24142005	B241	
	WH PR-Garnishments	24142008	B241	1,301
	WH PR-Life Insur	24142009	B241	14
	WH PRTx Coll Pay FIT	24142010	B241	483
	WH PRTx Coll PayFICA	24142013	B241	(793)
	WH PR-ESPP	24142014	B241	4,773
	WH PR-Tax Coll SIT	24142100	B241	126
	GRIR-Stock E - Mat	24161000	B241	5,682

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	September 2016
	AWTR/53153000	Contr Svc-Accounting	B6328 0
	AWTR/53154000	Contr Svc-Audit Fees	B6328 4,408
	AWTR/53155000	Contr Svc-Legal	B6338 8,183
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
	[-] AW02162	Contracted services	Result 60,762
	AWTR/52532011	Electricity SS	B6751 0
	AWTR/52532013	Electricity WT	B6753 1,808
	AWTR/52532014	Electricity TD	B6755 1,698
	AWTR/52532016	Electricity AG	B6758 0
	AWTR/52546011	Grounds Keeping SS	B6751 0
	AWTR/52546013	Grounds Keeping WT	B6753 13,718
	AWTR/52546014	Grounds Keeping TD	B6755 325
	AWTR/52546016	Grounds Keeping AG	B6758 1,425
	AWTR/52548013	Heating Oil/Gas WT	B6753 136
	AWTR/52548014	Heating Oil/Gas TD	B6755 87
	AWTR/52548016	Heating Oil/Gas AG	B6758 0
	AWTR/52550013	Janitorial WT	B6753 0
	AWTR/52550016	Janitorial AG	B6758 3,377
	AWTR/52571011	Security Svc SS	B6751 2,245
	AWTR/52571013	Security Svc WT	B6753 0
	AWTR/52571014	Security Svc TD	B6755 0
	AWTR/52571016	Security Svc AG	B6758 205
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578011	Trash Removal SS	B6751 (1,132)
	AWTR/52578013	Trash Removal WT	B6753 1,892
	AWTR/52578014	Trash Removal TD	B6755 422
	AWTR/52578015	Trash Removal CA	B6757 0
	AWTR/52578016	Trash Removal AG	B6758 506
	AWTR/52583013	Water & WW WT	B6753 0
	AWTR/52583014	Water & WW TD	B6755 359
	AWTR/52583016	Water & WW AG	B6758 913
	[-] AW02187	Building Maintenance	Result 27,982
	AWTR/52574013	Telephone WT	B6753 2,621
	AWTR/52574014	Telephone TD	B6755 998
	AWTR/52574016	Telephone AG	B6758 2,432
	AWTR/52574111	Cell Phone SS	B6751 675
	AWTR/52574113	Cell Phone WT	B6753 (398)
	AWTR/52574114	Cell Phone TD	B6755 97
	AWTR/52574115	Cell Phone CA	B6757 909
	AWTR/52574116	Cell Phone AG	B6758 2,783
	AWTR/52574200	Data Lines AG	B6758 98
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,233
	AWTR/52574315	Wireless Serv 1st CA	B6757 354
	AWTR/52574316	Wireless Serv 1st AG	B6758 0
	[-] AW02188	Telecommunication ex	Result 11,802
	AWTR/52562511	Overnight Shipping SS	B6751 80
	AWTR/52562513	Overnight Shipping WT	B6753 435
	AWTR/52562514	Overnight Shipping TD	B6755 0
	AWTR/52562516	Overnight Shipping AG	B6758 243
	AWTR/52566016	Postage AG	B6758 155
	AWTR/52566700	Printing	B6758 (139)
	[-] AW02189	Postage, printing an	Result 773
	AWTR/52510016	Bank Svc Charges-AG	B6758 2,919
	AWTR/52512500	Books&Publications	B6758 78
	AWTR/52526100	Credit Line Fees I/C	B6758 5,047
	AWTR/52542016	Forms AG	B6758 0
	AWTR/52562011	Off&Adm Supplies SS	B6751 0
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 591
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 3,337
	AWTR/52571500	Software Licenses	B6758 3,629
	AWTR/52582012	Uniforms P	B6753 370
	AWTR/52582013	Uniforms WT	B6753 (82)
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 898
	AWTR/52582016	Uniforms AG	B6757 2,388
	AWTR/52801000	Capital Purchase Clr	B6758 0
	[-] AW02163	Office supplies and	Result 19,175
	AWTR/52503000	Advertising	B6608 (2,204)
	[-] AW02190	Advertising & market	Result (2,204)
	AWTR/52534000	Employee Expenses	B6758 17,626
	AWTR/52534200	Conferences & Reg	B6758 (300)
	AWTR/52535000	Meals Deductible	B6758 4,971
	AWTR/52535100	Meals Nondeductible	B6758 0
	AWTR/52567000	Relocation Expenses	B6758 2,530
	[-] AW02109	Employee related exp	Result 24,828
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 176
	AWTR/52001200	M&S Oper P	B6201 0
	AWTR/52001300	M&S Oper WT	B6203 6,403
	AWTR/52001400	M&S Oper TD	B6205 2,391
	AWTR/52001500	M&S Oper CA	B6207 6,065
	AWTR/52001600	M&S Oper AG	B6208 2,404
	AWTR/52501100	Misc Oper SS	B6751 0
	AWTR/52501200	Misc Oper P	B6751 702
	AWTR/52501300	Misc Oper WT	B6753 1,922
	AWTR/52501400	Misc Oper TD	B6755 0
	AWTR/52501600	Misc Oper AG	B6758 137,695
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 2,040
	AWTR/52514600	Charitb Don-Commnty	B6758 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	September 2016
	GRIR-Stock C - Chem	24163000	B241	17,439
	GRIR-Non-Inventory	24164000	B241	(5,555)
	GRIR-CapEx Acct Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	186
	CFO MC/Swr Rev/Cash	24171011	B241	
	CFO Sales Tax	24172000	B241	(10,332,431)
	CFO Sales Tax-CIS	24172100	B241	10,653,102
	Def Rev-Curr Portion	24199700	B241	
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,030,275
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,900,393
	Adv Constr-NT Hydr	25215000	B252	74,160
	Adv Constr-NT WIP	25217000	B252	118,117
	Adv Constr-Tax Svcs	25223000	B252	133,903
	Adv Constr-Tax WIP	25227000	B252	3,455
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,959,028
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	39,182,295
	Def SIT Liab-Other	25321000	B283	7,024,760
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,207,055
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	10,645
	Unamort ITC-4%	25510200	B2551	46,695
	Unamort ITC-10%	25510300	B2551	390,704
	Overall Result			448,044
Regulatory liability	RL-ITRR-ExDFAUDCFIT	25621100	B253	341,010
	RL-ITRR-Deficit Def	25622000	B253	(400,754)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(187,186)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,555
	RL-ITRR-ITC GrUp4%	25626100	B253	29,837
	RL-ITRR-ITC GrUp10%	25626200	B253	225,786
	RL-Pension Tracker	25633000	B253	1,547,082
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	175,774
	RL-Cost of Removal	25700000	B1081	(626,990)
	RL-COR RWIP	25710000	B1862	(3,203,325)
	Overall Result			(2,092,211)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,552,121)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,552,122)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	227,830
	Accr OPEB MedSubs	26221500	B253	532,723
	Overall Result			760,553
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,008
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,412
	NQ Sav&Def Compens	26281800	B253	4,845
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			366,314
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,657,814
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,052,503
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	357,903
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,038,543
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	5,670
	AccAmort CIAC-Other	27206000	B272	(4,221,250)
	AccAmort CIAC-Tax	27210000	B272	(758,978)
	Overall Result			14,548,296

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	September 2016
AWTR/52514700	Community Partnrshps	B6758	2,500
AWTR/52514800	Community Cmmrcl In	B6758	
AWTR/52514900	Cust Education	B6758	3,101
AWTR/52514904	Cust Edu Comm-Consrv	B6758	
AWTR/52514905	Cust Edu Comm-Printd	B6758	0
AWTR/52514907	Cust Edu-Press Rls	B6758	
AWTR/52514908	Cust Edu-MediaEditor	B6758	0
AWTR/52514909	Cust Edu-Video&Photo	B6758	0
AWTR/52515000	Commun Relations-E	B6758	1,062
AWTR/52515001	Commun Relations-S	B6758	1,014
AWTR/52524000	Co Dues/Mmbrshp Ded	B6758	(16,159)
AWTR/52527000	Directors Fees	B6758	0
AWTR/52548100	Hiring Costs	B6758	0
AWTR/52549000	Injuries and Damages	B6758	0
AWTR/52549500	Inv Phys W/O Scrap	B6758	0
AWTR/52554500	Lab Supplies	B6753	10,361
AWTR/52556000	Lobbying Expenses	B6758	0
AWTR/52564000	Penalties Non-deduct	B6758	0
AWTR/52568000	Research & Develop	B6758	1,183
AWTR/52579000	Trustee Fees	B6758	0
AWTR/52585000	Discounts Available	B6758	(2,322)
AWTR/52586000	PO Small Differences	B6758	33
-] AW02166	Miscellaneous expens	Result	160,570
AWTR/54110013	Rents-Real Prop WT	B6413	137
AWTR/54110016	Rents-Real Prop AG	B6418	0
AWTR/54140013	Rents-Equip WT	B6423	0
AWTR/54140014	Rents-Equip TD	B6425	40
AWTR/54140015	Rents-Equip CA	B6427	0
AWTR/54140016	Rents-Equip AG	B6428	0
-] AW02165	Rents	Result	177
AWTR/550000000	Transportation (O&M)	B6508	0
AWTR/550000012	Trans Oper P	B6501	0
AWTR/550000013	Trans Oper WT	B6503	0
AWTR/550000014	Trans Oper TD	B6505	0
AWTR/550000015	Trans Oper CA	B6507	241
AWTR/550000016	Trans Oper AG	B6508	50
AWTR/550000021	Trans Maint SS	B6502	
AWTR/550000024	Trans Maint TD	B6506	665
AWTR/550000026	Trans Maint AG	B6508	24
AWTR/550000100	Trans Cap Credits	B6508	(13,045)
AWTR/55010100	Trans Lease Costs	B6508	(6,176)
AWTR/55010200	Trans Lease Fuel	B6508	13,271
AWTR/55010300	Trans Lease Maint	B6508	9,831
AWTR/55010500	Trans Reimb EE Prsnl	B6508	712
-] AW02164	Transportation	Result	5,574
-] AW02128	Operating supplies a	Result	309,439
AWTR/57010015	Uncoll Accts Exp CA	B6707	56,829
AWTR/57010016	Uncoll Accts Exp AG	B6707	(1,354)
-] AW02168	Uncollectible account	Result	55,475
AWTR/52501500	Misc Oper CA	B6757	0
AWTR/52510015	Bank Svc Charges-CA	B6757	9,503
AWTR/52514906	Cust Edu-Bill Insert	B6758	0
AWTR/52520000	Collection Agencies	B6757	5,087
AWTR/52542015	Forms CA	B6757	8,467
AWTR/52562515	Overnight Shpping CA	B6757	0
AWTR/52566015	Postage CA	B6757	31,139
-] AW02170	Customer accounting,	Result	54,196
AWTR/56610000	Reg Exp-Amort	B6668	0
AWTR/56620000	Reg Exp-Depr Stdy	B6678	
AWTR/56670000	Reg Exp-Other	B6678	(16,865)
-] AW02172	Regulatory expense	Result	(16,865)
AWTR/55110000	Ins Vehicle	B6568	3,254
AWTR/55115000	Ins Vehicle - I/C	B6568	0
AWTR/55710000	Ins General Liability	B6578	28,655
AWTR/55711000	Ins Casualty Reserve	#	(25,411)
AWTR/55715000	Ins General Liab-I/C	B6578	0
AWTR/55720000	Ins Work Comp	B6588	11,834
AWTR/55720100	Ins W/C Cap Credits	B6588	(4,000)
AWTR/55725000	Ins Work Comp-I/C	B6588	0
AWTR/55730000	Ins Other	B6598	2,488
-] AW02171	Insurance other than	Result	16,820
AWTR/62002100	M&S Maint SS	B6202	1,063
AWTR/62002200	M&S Maint P	B6202	4,462
AWTR/62002300	M&S Maint WT	B6204	2,792
AWTR/62002400	M&S Maint TD	B6206	9,407
AWTR/62002600	M&S Maint AG	B6208	746
AWTR/62502300	Misc Maint WT	B6754	25,175
AWTR/62502100	Misc Maint SS	B6752	926
AWTR/62502200	Misc Maint P	B6752	3,506
AWTR/62502400	Misc Maint TD	B6756	8,900
AWTR/62502420	Misc Maint TD Mains	B6756	0
AWTR/62502435	Misc Maint TD Meters	B6756	0
AWTR/62502600	Misc Maint AG	B6758	18,139
AWTR/62520700	Misc Main Pvg/Bckfl	B6756	39,007
AWTR/62520824	Misc Maint PermitsTD	B6756	(10,240)
AWTR/63110021	Contr Svc-Maint SS	B6312	0
AWTR/63110023	Contr Svc-Maint WT	B923	1,011
AWTR/63110024	Contr Svc-Maint TD	B6316	0
AWTR/63150021	Contr Svc-Maint SS	B6352	221
AWTR/63150022	Contr Svc-Maint P	B6353	48,554
AWTR/63150023	Contr Svc-Maint WT	B6354	33,432
AWTR/63150024	Contr Svc-Maint TD	B6356	22,904

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	September 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	September 2016
AWTR/63150026	Contr Svc-Maint AG	B6358	0
[-] AW02129	Maintenance supplies	Result	210,004
[-] AW02111	Operation and mainte	Result	2,255,231
AWTR/68011000	Depr -UPIS General	B403	(406,489)
AWTR/68012000	Depr -Amort CIAC Tx	B403	(4,321)
AWTR/68012500	Depr-Amort CIAC Nntx	B403	(15,027)
[-] AW02132	Depreciation	Result	(425,838)
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	1,065,801
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,744)
[-] AW02134	Removal costs, net	Result	1,063,740
[-] AW02112	Depreciation and amo	Result	642,387
AWTR/69011000	FIT-Current	B40910	1,839
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	1,839
AWTR/69021000	SIT-Current	B40911	48,059
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	48,059
[-] AW02146	Current income taxes	Result	49,898
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	367,218
[-] AW02148	Deferred federal inc	Result	375,896
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	45,057
[-] AW02149	Deferred state incom	Result	43,756
[-] AW02122	Deferred taxes	Result	419,652
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	463,186
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	29
AWTR/68532100	FUTA Cap Credits	B40812	42
AWTR/68533000	FICA	B40812	51,921
AWTR/68533100	FICA Cap Credits	B40812	(16,176)
AWTR/68535000	SUTA	B40812	33
AWTR/68535100	SUTA Cap Credits	B40812	(0)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	51,911
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	414,999
[-] AW02108	Operating expenses,	Result	3,775,804
[-] AW02184	Operating Income (lo	Result	(1,042,736)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	22,990
[-] AW02117	Allowance for funds	Result	22,990
AWTR/71511000	M&J Revenues	B415	0
AWTR/71521000	M&J Expenses	B416	3,687
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	3,688
[-] AW0218	Other Income	Result	26,679
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	(2,912)
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	(2,912)
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(413)
[-] AW02152	Current federal inco	Result	(413)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	42
[-] AW02153	Current state income	Result	42
[-] AW02130	Other Deductions	Result	(3,283)
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	13,806
[-] AW02136	Interest on short-te	Result	13,806
AWTR/85000000	AFUDC Debt	B420	7,720
[-] AW02118	Allowance for borrow	Result	7,720
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	297,365
[-] AW02110	Other Income (Expens	Result	320,760
[-] AW02182	Income (loss) before	Result	(721,976)
[-] AW02181	Net income (loss)	Result	(721,976)
[-] AW02180	Net Income Available	Result	(721,976)
[-] AW0294	PROFIT & LOSS STATEM	Result	1,203,617
[-] AW02	Regulatory	Result	1,203,617

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	October 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	444,143
	UP Struct&Imp P	10130420	B3042	6,105,407
	UP Struct&Imp WT	10130430	B3043	8,081,380
	UP Struct&Imp TD	10130440	B3044	1,568,325
	UP Struct&Imp AG	10130450	B3045	1,358,868
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	715,698
	UP Pump Eq Electric	10131120	B3112	4,904,796
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	280,759
	UP Pump Eq SS	10131152	B3112	1,296,429
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	13,261,965
	UP Dist Reservrs&St	10133000	B3304	12,946,367
	UP TD Mains	10133100	B3314	124,464,311
	UP Svcs	10133300	B3334	27,881,980
	UP Meters	10133410	B3344	10,359,023
	UP Meter Installs	10133420	B3344	13,682,322
	UP Hydrants	10133500	B3354	9,162,708
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	7,480
	UP Office Furn&Eq	10134010	B3405	10,707,152
	UP Trans Equip	10134100	B3415	4,125,302
	UP Stores Equip	10134200	B3425	41,289
	UP Tools-Shop-Gar Eq	10134300	B3435	1,492,574
	UP Laboratory Equip	10134400	B3445	204,854
	UP Power Operated Eq	10134500	B3455	303,742
	UP Comm Equip	10134600	B3465	1,202,797
	UP Misc Equip	10134700	B3475	1,127,584
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	81,615
	CCNC Struct&Imp P	10630420	B3042	604,383
	CCNC Struct&Imp WT	10630430	B3043	6,622,086
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gntrn Eq	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	178,239
	CCNC WT Eq Non-Media	10632010	B3203	8,061,090
	CCNC Dist Reservrs&St	10633000	B3304	45,429
	CCNC TD MainsNotClss	10633100	B3314	8,350,627
	CCNC Svcs	10633300	B3334	622,896
	CCNC Meters	10633410	B3344	512,582
	CCNC Meter Installs	10633420	B3344	476,643
	CCNC Hydrants	10633500	B3354	370,725
	CCNC Office Furn&Eq	10634010	B3405	1,501,159
	CCNC Othr P/E Intang	10633910	B3391	107,872
	CCNC Trans EqNotClss	10634100	B3415	717,117
	CCNC Tool-Shop-GarEq	10634300	B3435	120,642
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,250
	Overall Result			296,731,635
Construction Work In Progress	CWIP	10700000	B105	2,804,404
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(184,528)
	CWIP-EngClear Eng OH	10780120	B105	49,310
	CWIP-Mgmt Study-AMR	10780130	B105	15
	CWIP-Mgmt Study-Pipe	10780140	B105	2
	CWIP-CapStlmtnt Clr	10790000	B105	
	Overall Result			2,669,202
	Utility Plant Accumulated Depreciation/A	10801000	B1081	(117,190,179)
	A/D - UP in Service	10802000	B1081	(4,179,084)
A/D - Salvage/Scrap	A/D - Salvage/Scrap	10803000	B1081	(9,860)
	A/D - Asset Sale	10804000	B1081	36,366,059
	A/D - Original Cost	10810000	B1081	(28,170)
	A/D - Reg Asset	10850000	B1101	
	A/Amort - UP Cap Lse			
	Overall Result			(85,041,234)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	229,285
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	36,868
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	October 2016
AWTR/40111000	Res Sales Billed	B4611	(1,933,426)
AWTR/40111100	ResSlis Billed Surch	B4611	0
AWTR/40111200	ResSlis Billed DSIC	B4611	(203,239)
AWTR/40111300	ResSlis Billed Unmtrd	B4611	
AWTR/40112000	Res Sales Unbilled	B4611	(90,208)
-] AW02100	Water revenues - res	Result	(2,226,874)
AWTR/40121000	Com Sales Billed	B4612	(1,483,631)
AWTR/40121100	Com Slis Billed Surch	B4612	0
AWTR/40121200	Com Slis Billed DSIC	B4612	(152,133)
AWTR/40122000	Com Sales Unbilled	B4612	(46,958)
-] AW02101	Water revenues - com	Result	(1,682,722)
AWTR/40131000	Ind Sales Billed	B4613	(359,962)
AWTR/40131100	Ind Slis Billed Surch	B4613	0
AWTR/40131200	Ind Slis Billed DSIC	B4613	(37,571)
AWTR/40132000	Ind Sales Unbilled	B4613	90,634
-] AW02102	Water revenues - ind	Result	(306,899)
AWTR/40142000	Publ Fire Unbilled	B4621	0
-] AW02103	Water revenues - pub	Result	0
AWTR/40145000	Priv Fire Billed	B4622	(197,762)
AWTR/40145100	Priv Fire Billed Sur	B4622	0
AWTR/40145200	Priv Fire BilledDSIC	B4622	(6,049)
AWTR/40146000	Priv Fire Unbilled	B4622	0
-] AW02104	Water revenues - pri	Result	(203,812)
AWTR/40151000	Publ Auth Billed	B4614	(368,022)
AWTR/40151100	Publ Auth Billed Sur	B4614	0
AWTR/40151200	Publ Auth BilledDSIC	B4614	(38,499)
AWTR/40152000	Publ Auth Unbilled	B4614	5,031
-] AW02105	Water revenues - pub	Result	(401,491)
AWTR/40161000	Slis/Rsle Billed	B466	(124,337)
AWTR/40161100	Slis/Rsle Billed Sur	B466	0
AWTR/40161200	Slis/Rsle Billed DSIC	B466	(12,979)
AWTR/40162000	SalesforRsle Unbilld	B466	(23,956)
-] AW02106	Water revenues - sal	Result	(161,272)
AWTR/40171000	Misc Sales Billed	B474	(1,969)
AWTR/40171100	MiscSlis BilledSurchg	B474	(108)
AWTR/40172000	Misc Sales Unbilled	B474	(209)
AWTR/40180100	Oth Wtr Rev-Temp Svc	B474	0
AWTR/40189900	Other Water Revenue	B474	0
-] AW02107	Water revenues - oth	Result	(2,286)
-] AW0296	Water revenues	Result	(4,985,355)
AWTR/40211000	Dom WW Svc Billed	B5211	0
AWTR/40232000	Ind WW Svc Unbilled	B5213	235
-] AW0297	Sewer revenues	Result	235
AWTR/40310100	OthRev-Late Pyrm Fee	B470	(46,743)
AWTR/40310200	OthRev-Rent	B472	(13,972)
AWTR/40310400	OthRev-NSF Ck Chrg	B471	(2,740)
AWTR/40310500	OthRev-App/IntFee	B471	(23,617)
AWTR/40310600	OthRev-Usage Data	B471	(1,301)
AWTR/40310700	OthRev-Reconnect Fee	B471	(15,014)
AWTR/40319900	OthRev-Misc Svc	B471	(5,233)
AWTR/40359900	OthRev WW-Misc Svc	B536	0
-] AW0298	Other revenues	Result	(108,621)
-] AW0295	Operating revenues	Result	(5,093,741)
AWTR/51010000	Purchased Water	B6101	5,801
-] AW02155	Purchased water	Result	5,801
AWTR/51510011	Purchased Power SS	B6151	259
AWTR/51510012	Purchased Power P	B6151	203,172
AWTR/51510013	Purchased Power WT	B6153	5,939
AWTR/51510014	Purchased Power TD	B6155	591
AWTR/51510016	Purchased Power AG	B6158	112
AWTR/51520000	Fuel for Power Prod	B6161	0
-] AW02154	Fuel and power	Result	210,075
AWTR/51800000	Chemicals	B6183	109,330
-] AW02156	Chemicals	Result	109,330
AWTR/51110000	Waste Disposal	B6753	16,202
-] AW02157	Waste disposal	Result	16,202
-] AW02126	Production costs	Result	341,407
AWTR/50100000	Labor Expense	B6018	164,625
AWTR/50100001	Labor ExpenseAccrual	B6018	(47,856)
AWTR/50101200	Labor Oper P	B6011	60,185
AWTR/50101300	Labor Oper WT	B6013	11,784
AWTR/50101400	Labor Oper TD	B6015	1,615
AWTR/50101405	Labor Oper TD SupEng	B6015	945
AWTR/50101420	Labor Oper TD Meter	B6015	22,862
AWTR/50101510	Labor Oper CA MtrRd	B6017	24,408
AWTR/50101515	Labor Oper CA CstRec	B6017	0
AWTR/50101600	Labor Oper AG	B6018	208,698
AWTR/50102200	Labor Maint P	B6012	0
AWTR/50102300	Labor Maint WT	B6014	0
AWTR/50102400	Labor Maint TD	B6016	4,819
AWTR/50102405	Labor Mnt TD Sup&Eng	B6016	0
AWTR/50102420	Labor Mnt TD Mains	B6016	12,679
AWTR/50102425	Labor Mnt TD FireMn	B6016	0
AWTR/50102430	Labor Mnt TD Service	B6016	7,917
AWTR/50102435	Labor Mnt TD Meter	B6016	0
AWTR/50102440	Labor Mnt TD Hydrant	B6016	4,195
AWTR/50102600	Labor Maint AG	B6018	
AWTR/50109900	Labor Cap Credits	B6018	(85,351)
AWTR/50110000	Labor NS OT -Natural	B6018	15,009
AWTR/50111200	LaborOper NS OT P	B6011	2,225
AWTR/50111300	LaborOper NS OT WT	B6013	1,158
AWTR/50111400	LaborOper NS OT TD	B6015	281

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	October 2016
	BNYM TN-Client Srv	13122618	B1312	
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(273,786)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(87,882)
	USBK TN - Main	13162600	B1312	2,537
	USBK TN-CC & ECheck	13162609	B1312	84,249
	USBK TN-FiServ	13162611	B1312	11,280
	USBK TN-ERtrn-USBank	13162613	B1312	270
	USBK TN-CCEck ERetrn	13162614	B1312	(1,188)
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	411
	Suntrust TN	13180100	B1312	79,797
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	2,600
	Suntrust TN-NSF	13180116	B1312	175
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	
	Cash Clearg-MI's	13199004	B1312	(753)
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			86,062
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,440,275
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(34,640)
	A/R-NSF Clarificatn	14100999	B141	250
	Allow for Uncollect	14300000	B143	(350,227)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	67,366
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	10,196
	A/R AssocCo-Div Eqv	14573000	B145	1,557
	Misc A/R-Recon Acct	14610000	B142	436,937
	Misc A/R-Manual	14611000	B142	13,417
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	52,148
	Misc A/R-Employees	14613000	B142	115
	Misc A/R-EmpI P/R	14613100	B142	829
	Misc Rec-Allowance	14620000	B142	(3,283)
	Overall Result			4,634,942
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,522,821
	Overall Result			2,522,821
Materials and Supplies	Inventory-Plant Mat	15110000	B151	604,214
	Inventory-Chemicals	15130000	B151	109,156
	Inventory-Other M&S	15140000	B153	3,611
	Inventory-Price Diff	15199997	B153	
	Overall Result			716,981
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	415,290
	Prepaid Insur	16520000	B162	120,615
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	32,374
	Prepaid Audit Fees	16540000	B162	(4,147)
	Prepaid Other	16550000	B162	20,753
	Prepaid Other-Global	16550010	B162	119,849
	Overall Result			719,735
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	116,137
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	12,623
	RA-ITRtr-Other	18504500	B1862	644,594
	RA-ITRtr-St TaxChge	18505100	B1862	3,058,959
	RA-ITRtr-Accu Amort	18505500	B1862	(440,909)
	RA-Def Rate Case	18620000	B1861	
	RA-Purch Prem R-t-R	18650000	B1862	14,347
	RA-Unamort Debt Exp	18661000	B181	22,244
	RA-UnamortDebtExpI/C	18661500	B181	1,035,162
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	257,239
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,456,339
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	65,675
	Overall Result			65,675
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	116,137
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	12,623
	RA-ITRtr-Other	18504500	B1862	644,594
	RA-ITRtr-St TaxChge	18505100	B1862	3,058,959
	RA-ITRtr-Accu Amort	18505500	B1862	(440,909)
	RA-Def Rate Case	18620000	B1861	
	RA-Purch Prem R-t-R	18650000	B1862	14,347
	RA-Unamort Debt Exp	18661000	B181	22,244
	RA-UnamortDebtExpI/C	18661500	B181	1,035,162
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	257,239

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	October 2016
AWTR/50111405	LaborOperNS OT TD SE	B6015	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	544
AWTR/50111510	LaborOperNS OT CA MR	B6017	700
AWTR/50111600	LaborOper NS OT AG	B6018	4,947
AWTR/501112200	LaborMaint NS OT P	B6012	0
AWTR/501112300	LaborMaint NS OT WT	B6014	0
AWTR/501112400	LaborMaint NS OT TD	B6016	411
AWTR/501112420	LaborMaintNSOT TD Mn	B6016	368
AWTR/501112430	LaborMaintNSOT TD Sv	B6016	421
AWTR/501112435	LaborMaintNSOT TD Mt	B6016	0
AWTR/501112440	LaborMaintNSOT TD Hy	B6016	0
AWTR/501112600	LaborMaint NS OT AG	B6018	
AWTR/501119900	LaborNSOT CapCredits	B6018	(14,762)
AWTR/50120000	Labor OT - Natural	B6018	8,163
AWTR/50121200	LaborOper OT P	B6011	1,456
AWTR/50121300	LaborOper OT WT	B6013	0
AWTR/50121400	LaborOper OT TD	B6015	0
AWTR/50121420	LaborOperOT TD Meter	B6015	3,905
AWTR/50121510	LaborOperOT CA MtrRd	B6017	39
AWTR/50121600	LaborOper OT AG	B6018	1,249
AWTR/50122400	LaborMaint OT TD	B6016	0
AWTR/50122420	LaborMaintOT TD Main	B6016	207
AWTR/50122430	LaborMaintOT TD Svc	B6016	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	0
AWTR/50129900	Labor OT Cap Credits	B6018	(8,163)
AWTR/50171000	Annual Incent Plan	B6018	(9,052)
AWTR/50171600	Comp Exp-Options	B6018	430
AWTR/50171800	Comp Exp-RSU's	B6018	2,043
AWTR/50185000	Severance	B6018	0
[-] AW02158	Salaries and wages	Result	403,104
AWTR/50610000	Pension Expense	B6048	34,440
AWTR/50610100	Pension Cap Credits	B6048	(6,995)
[-] AW02159	Pension expense	Result	27,445
AWTR/50510000	PBOP Expense	B6048	6,024
AWTR/50510100	PBOP Cap Credits	B6048	(9,712)
AWTR/50550000	Group Insur Expense	B6048	66,467
AWTR/50550100	Group Ins Cap Creds	B6048	(18,838)
[-] AW02160	Group insurance expe	Result	43,941
AWTR/50421000	401k Expense	B6048	12,840
AWTR/50421100	401k Exp Cap Credits	B6048	(2,725)
AWTR/50422000	DCP Expense	B6048	20,244
AWTR/50422100	DCP Exp Cap Credits	B6048	(4,155)
AWTR/50423000	ESPP Expense	B6048	559
AWTR/50424000	DC SERP Expense	B6048	223
AWTR/50426000	Retiree Medical Exp	B6048	1,554
AWTR/50426100	Retiree Med Cap Cr	B6048	(275)
AWTR/50450012	Other Welfare P	B6048	0
AWTR/50450015	Other Welfare CA	B6047	
AWTR/50450016	Other Welfare AG	B6048	(38,214)
AWTR/50451000	Employee Awards	B6048	387
AWTR/50452000	Emp Physical Exams	B6048	0
AWTR/50456000	Tuition Aid	B6048	0
AWTR/50457000	Training	B6048	(2,083)
AWTR/50458000	Referral Bonus	B6048	0
[-] AW02161	Other benefits	Result	(11,644)
[-] AW02127	Employee-related cos	Result	462,847
AWTR/53401000	AWWSC Labor OPEX	B6348	262,758
AWTR/53401100	AWWSC Pension OPEX	B6348	19,714
AWTR/53401200	AWWSC Group Ins OPEX	B6348	21,083
AWTR/53401300	AWWSC Other Ben OPEX	B6348	8,916
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	45,702
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	20,872
AWTR/53401700	AWWSC Rents OPEX	B6348	16,647
AWTR/53401900	AWWSC Maint OPEX	B6348	9,214
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	28,117
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	44,091
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	18,741
AWTR/53402400	AWWSC Interest OPEX	B6348	3,169
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	951
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	5,198
AWTR/53481000	AWWSC Labor CAPX	B6348	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0
AWTR/53482200	AWWSC Dpr/Amrt CAPX	B6348	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0
[-] AW02185	Service Company Cost	Result	505,173
AWTR/53110011	Contr Svc-Eng SS	B6311	0
AWTR/53110013	Contr Svc-Eng WT	B6313	0
AWTR/53110014	Contr Svc-Eng TD	B6315	(16,391)
AWTR/53110016	Contr Svc-Eng AG	B6318	0
AWTR/53150011	Contr Svc-Other SS	B6351	0
AWTR/53150013	Contr Svc-Other WT	B6353	1,878
AWTR/53150014	Contr Svc-Other TD	B6355	18,970
AWTR/53150016	Contr Svc-Other AG	B6358	8,432
AWTR/53151013	Contr Svc-Temp EE WT	B6353	0
AWTR/53151016	Contr Svc-Temp EE AG	B6358	581
AWTR/53152000	Contr Svc-Lab Testng	B6353	787

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	October 2016
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	65,675
	Overall Result			6,522,013
Common stock	Com Stk-Subst I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,433,814
	Overall Result			26,433,814
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			4,068,339
	Overall Result			32,555,810
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disc-Inside	22110400	B221	(250,958)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,449,042
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disc-Inside	22110400	B221	(250,958)
	Bonds-Interco	22115000	B221	59,000,000
	Overall Result			64,449,042
Short-Term Debt	IHC Bank	23121000	B234	21,252,798
	IHC Clear Out Pymt	23121001	B234	(17,398)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			20,095,744
Accounts Payable	A/P-Recon Acct	23410000	B231	566,218
	A/P I/C-Recon	23410100	B231	118,872
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	28,359
	A/P-Contractd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	202,265
	A/P-Wrkbasket Acclr	23430600	B231	43,708
	A/P-Pcard Accrual	23430700	B231	31,496
	A/P-Misc Global	23431000	B231	198,571
	A/P-Proj Cost Acclr	23435000	B231	1,022,842
	A/P-GRIR CapSvc	23436000	B231	25,391
	A/P Assoc Co	23510000	B233	5,170
	A/P Assoc Co-SCoBill	23520000	B233	(628,870)
	A/P Assoc Co-SCoBill	23520001	B233	636,408
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rev IC-CIS	23540001	B233	(90)
	CFO-SLPP Rev IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			2,250,429
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	558,877
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(352,318)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	27,291
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,760,756
	Accr Tax-Use Tax	23654000	B23611	4,269
	Accr Tax-FRTax-IncTx	23654110	B23611	777,000
	Overall Result			3,616,959
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	488,629
	Overall Result			561,867
Other current liabilities	Accr Vacation Pay	24120000	B241	257,239
	Accr Power	24120200	B241	204,477
	Accr Legal	24120300	B241	37,600
	Accr Wages	24120600	B241	151,790
	Accr Insurance	24120700	B241	39,950
	Accr Insur Retro Adj	24120710	B241	236,370
	Accr Insur Unfunded	24120720	B241	
	Accr Waste Disposal	24121000	B241	39,981
	Accr Retiree Medical	24121100	B241	15,804
	Accr DCP Contrib	24121200	B241	15,259
	Accr Bank Fees	24121400	B241	14,141
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	9,713
	Accr Incentive Plan	24123000	B241	231,146
	Accr Paving	24126200	B241	160,497
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	4,992
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	
	WH PR-Union Dues	24142001	B241	
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	12,969
	WH PR-Flex Spending	24142005	B241	
	WH PR-Garnishments	24142008	B241	1,301

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	October 2016
	AWTR/53153000	Contr Svc-Accounting	B6328 0
	AWTR/53154000	Contr Svc-Audit Fees	B6328 4,145
	AWTR/53155000	Contr Svc-Legal	B6338 17,099
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
[-] AW02162	Contracted services	Result	35,501
	AWTR/52532011	Electricity SS	B6751 0
	AWTR/52532013	Electricity WT	B6753 1,459
	AWTR/52532014	Electricity TD	B6755 1,286
	AWTR/52532016	Electricity AG	B6758 0
	AWTR/52546011	Grounds Keeping SS	B6751 0
	AWTR/52546013	Grounds Keeping WT	B6753 4,508
	AWTR/52546014	Grounds Keeping TD	B6755 284
	AWTR/52546016	Grounds Keeping AG	B6758 1,275
	AWTR/52548013	Heating Oil/Gas WT	B6753 114
	AWTR/52548014	Heating Oil/Gas TD	B6755 89
	AWTR/52548016	Heating Oil/Gas AG	B6758 0
	AWTR/52550013	Janitorial WT	B6753 0
	AWTR/52550016	Janitorial AG	B6758 3,419
	AWTR/52571011	Security Svc SS	B6751 2,245
	AWTR/52571013	Security Svc WT	B6753 1,560
	AWTR/52571014	Security Svc TD	B6755 0
	AWTR/52571016	Security Svc AG	B6758 205
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578011	Trash Removal SS	B6751 0
	AWTR/52578013	Trash Removal WT	B6753 0
	AWTR/52578014	Trash Removal TD	B6755 809
	AWTR/52578015	Trash Removal CA	B6757 0
	AWTR/52578016	Trash Removal AG	B6758 387
	AWTR/52583013	Water & WW WT	B6753 0
	AWTR/52583014	Water & WW TD	B6755 90
	AWTR/52583016	Water & WW AG	B6758 443
[-] AW02187	Building Maintenance	Result	18,171
	AWTR/52574013	Telephone WT	B6753 2,787
	AWTR/52574014	Telephone TD	B6755 938
	AWTR/52574016	Telephone AG	B6758 3,168
	AWTR/52574111	Cell Phone SS	B6751 730
	AWTR/52574113	Cell Phone WT	B6753 327
	AWTR/52574114	Cell Phone TD	B6755 88
	AWTR/52574115	Cell Phone CA	B6757 1,198
	AWTR/52574116	Cell Phone AG	B6758 2,364
	AWTR/52574200	Data Lines AG	B6758 148
	AWTR/52574314	Wireless Serv 1st TD	B6755 2,526
	AWTR/52574315	Wireless Serv 1st CA	B6757 354
	AWTR/52574316	Wireless Serv 1st AG	B6758 0
[-] AW02188	Telecommunication ex	Result	14,627
	AWTR/52562511	Overnight Shipping SS	B6751 46
	AWTR/52562513	Overnight Shipping WT	B6753 1,906
	AWTR/52562514	Overnight Shipping TD	B6755 0
	AWTR/52562516	Overnight Shipping AG	B6758 41
	AWTR/52566016	Postage AG	B6758 1,482
	AWTR/52566700	Printing	B6758 414
[-] AW02189	Postage, printing an	Result	3,888
	AWTR/52510016	Bank Svc Charges-AG	B6758 0
	AWTR/52512500	Books&Publications	B6758 2,648
	AWTR/52526100	Credit Line Fees I/C	B6758 6,211
	AWTR/52542016	Forms AG	B6758 0
	AWTR/52562011	Off&Adm Supplies SS	B6751 0
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 261
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 5,545
	AWTR/52571500	Software Licenses	B6758 3,629
	AWTR/52582012	Uniforms P	B6753 622
	AWTR/52582013	Uniforms WT	B6753 0
	AWTR/52582014	Uniforms TD	B6755 306
	AWTR/52582015	Uniforms CA	B6757 947
	AWTR/52582016	Uniforms AG	B6757 1,837
	AWTR/52801000	Capital Purchase Clr	B6758 0
[-] AW02163	Office supplies and	Result	22,005
	AWTR/52503000	Advertising	B6608 887
[-] AW02190	Advertising & market	Result	887
	AWTR/52534000	Employee Expenses	B6758 5,239
	AWTR/52534200	Conferences & Reg	B6758 1,465
	AWTR/52535000	Meals Deductible	B6758 4,121
	AWTR/52535100	Meals Nondeductible	B6758 0
	AWTR/52567000	Relocation Expenses	B6758 1,001
[-] AW02109	Employee related exp	Result	11,827
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 44
	AWTR/52001200	M&S Oper P	B6201 644
	AWTR/52001300	M&S Oper WT	B6203 9,291
	AWTR/52001400	M&S Oper TD	B6205 3,156
	AWTR/52001500	M&S Oper CA	B6207 814
	AWTR/52001600	M&S Oper AG	B6208 4,017
	AWTR/52501100	Misc Oper SS	B6751 0
	AWTR/52501200	Misc Oper P	B6751 0
	AWTR/52501300	Misc Oper WT	B6753 (68)
	AWTR/52501400	Misc Oper TD	B6755 0
	AWTR/52501600	Misc Oper AG	B6758 (12,302)
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 2,925
	AWTR/52514600	Charitb Don-Commnty	B6758 2,337

Structure	G/L Account	Account	NARUC	October 2016
	WH PR-Life Insur	24142009	B241	28
	WH PRTx Coll Pay FIT	24142010	B241	483
	WH PRTx Coll PayFICA	24142013	B241	(734)
	WH PR-ESPP	24142014	B241	8,126
	WH PR-Tax Coll SIT	24142100	B241	
	GRIR-Stock E - Mat	24161000	B241	45,090
	GRIR-Stock C - Chem	24163000	B241	19,467
	GRIR-Non-inventory	24164000	B241	14,550
	GRIR-CapEx Accrl Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	279
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(10,651,743)
	CFO Sales Tax-CIS	24172100	B241	11,014,514
	Def Rev-Curr Portion	24199700	B241	396,716
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,564,000
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,885,085
	Adv Constr-NT Hydr	25215000	B252	74,160
	Adv Constr-NT WIP	25217000	B252	370,221
	Adv Constr-Tax Svcs	25223000	B252	133,903
	Adv Constr-Tax WIP	25227000	B252	18,539
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,210,908
Deferred Income Taxes	Def FIT Liab-Other	25311000	B283	39,533,607
	Def SIT Liab-Other	25321000	B283	7,071,124
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,604,731
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	10,387
	Unamort ITC-4%	25510200	B2551	46,298
	Unamort ITC-10%	25510300	B2551	384,995
	Overall Result			441,680
Regulatory liability	RL-ITRR-ExdFAUDCFIT	25621100	B253	339,788
	RL-ITRR-Deficit Def	25622000	B253	(399,317)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(186,499)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,390
	RL-ITRR-ITC GrUp4%	25626100	B253	29,583
	RL-ITRR-ITC GrUp10%	25626200	B253	222,485
	RL-Pension Tracker	25633000	B253	1,533,341
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	158,393
	RL-Cost of Removal	25700000	B1081	(638,824)
	RL-COR RWIP	25710000	B1862	(3,237,471)
	Overall Result			(2,172,131)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,503,941)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,503,941)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,877
	Accr OPEB MedSubs	26221500	B253	537,938
	Overall Result			773,815
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,231
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,557
	NQ Sav&Def Compens	26281800	B253	4,846
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			366,683
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	4,672,195
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,052,503
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	375,548
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,041,901
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	2,312
	AccAmort CIAC-Other	27206000	B272	(4,238,339)
	AccAmort CIAC-Tax	27210000	B272	(763,700)
	Overall Result			14,558,511

G/L Account	Account	NARUC	October 2016
AWTR/52514700	Community Partnrshps	B6758	2,500
AWTR/52514800	Community Cmmdl In	B6758	
AWTR/52514900	Cust Education	B6758	0
AWTR/52514904	Cust Edu Comm-Consrv	B6758	
AWTR/52514905	Cust Edu Comm-Printd	B6758	0
AWTR/52514907	Cust Edu-Press Rls	B6758	
AWTR/52514908	Cust Edu-MediaEditor	B6758	0
AWTR/52514909	Cust Edu-Video&Photo	B6758	0
AWTR/52515000	Commun Relations-E	B6758	0
AWTR/52515001	Commun Relations-S	B6758	7,515
AWTR/52524000	Co Dues/Mmbrshp Ded	B6758	28,126
AWTR/52527000	Directors Fees	B6758	0
AWTR/52548100	Hiring Costs	B6758	0
AWTR/52549000	Injuries and Damages	B6758	0
AWTR/52549500	Inv Phys W/O Scrap	B6758	0
AWTR/52554500	Lab Supplies	B6753	11,977
AWTR/52556000	Lobbying Expenses	B6758	199
AWTR/52564000	Penalties Non-deduct	B6758	0
AWTR/52568000	Research & Develop	B6758	1,183
AWTR/52579000	Trustee Fees	B6758	18
AWTR/52585000	Discounts Available	B6758	(1,493)
AWTR/52586000	PO Small Differences	B6758	88
-] AW02166	Miscellaneous expens	Result	60,970
AWTR/54110013	Rents-Real Prop WT	B6413	0
AWTR/54110016	Rents-Real Prop AG	B6418	0
AWTR/54140013	Rents-Equip WT	B6423	0
AWTR/54140014	Rents-Equip TD	B6425	865
AWTR/54140015	Rents-Equip CA	B6427	0
AWTR/54140016	Rents-Equip AG	B6428	4,083
-] AW02165	Rents	Result	4,949
AWTR/550000000	Transportation (O&M)	B6508	0
AWTR/550000012	Trans Oper P	B6501	0
AWTR/550000013	Trans Oper WT	B6503	0
AWTR/550000014	Trans Oper TD	B6505	1,229
AWTR/550000015	Trans Oper CA	B6507	390
AWTR/550000016	Trans Oper AG	B6508	160
AWTR/550000021	Trans Maint SS	B6502	275
AWTR/550000024	Trans Maint TD	B6506	2,420
AWTR/550000026	Trans Maint AG	B6508	0
AWTR/55000100	Trans Cap Credits	B6508	(7,839)
AWTR/55010100	Trans Lease Costs	B6508	6,811
AWTR/55010200	Trans Lease Fuel	B6508	11,562
AWTR/55010300	Trans Lease Maint	B6508	113,366
AWTR/55010500	Trans Reimb EE Prsnl	B6508	326
-] AW02164	Transportation	Result	128,701
-] AW02128	Operating supplies a	Result	301,525
AWTR/57010015	Uncoll Accts Exp CA	B6707	105,505
AWTR/57010016	Uncoll Accts Exp AG	B6707	0
-] AW02168	Uncollectible accoun	Result	105,505
AWTR/52501500	Misc Oper CA	B6757	0
AWTR/52510015	Bank Svc Charges-CA	B6757	6,615
AWTR/52514906	Cust Edu-Bill Insert	B6758	0
AWTR/52520000	Collection Agencies	B6757	23,884
AWTR/52542015	Forms CA	B6757	9,020
AWTR/52562515	Overnight Shpping CA	B6757	0
AWTR/52566015	Postage CA	B6757	31,098
-] AW02170	Customer accounting,	Result	70,618
AWTR/56610000	Reg Exp-Amort	B6668	0
AWTR/56620000	Reg Exp-Depr Stdy	B6678	
AWTR/56670000	Reg Exp-Other	B6678	43,681
-] AW02172	Regulatory expense	Result	43,681
AWTR/55110000	Ins Vehicle	B6568	3,254
AWTR/55115000	Ins Vehicle - I/C	B6568	0
AWTR/55710000	Ins General Liability	B6578	28,482
AWTR/55711000	Ins Casualty Reserve	#	0
AWTR/55715000	Ins General Liab-I/C	B6578	0
AWTR/55720000	Ins Work Comp	B6588	11,834
AWTR/55720100	Ins W/C Cap Credits	B6588	(2,404)
AWTR/55725000	Ins Work Comp-I/C	B6588	0
AWTR/55730000	Ins Other	B6598	4,738
-] AW02171	Insurance other than	Result	45,904
AWTR/62002100	M&S Maint SS	B6202	2,996
AWTR/62002200	M&S Maint P	B6202	3,655
AWTR/62002300	M&S Maint WT	B6204	181
AWTR/62002400	M&S Maint TD	B6206	8,805
AWTR/62002600	M&S Maint AG	B6208	728
AWTR/62502300	Misc Maint WT	B6754	2,107
AWTR/62502100	Misc Maint SS	B6752	888
AWTR/62502200	Misc Maint P	B6752	1,650
AWTR/62502400	Misc Maint TD	B6756	33,587
AWTR/62502420	Misc Maint TD Mains	B6756	0
AWTR/62502435	Misc Maint TD Meters	B6756	0
AWTR/62502600	Misc Maint AG	B6758	18,313
AWTR/62502700	Misc Main Pvg/Bckfl	B6756	161,480
AWTR/62520824	Misc Maint PermitsTD	B6756	0
AWTR/63110021	Contr Svc-Maint SS	B6312	0
AWTR/63110023	Contr Svc-Maint WT	B923	0
AWTR/63110024	Contr Svc-Maint TD	B6316	0
AWTR/63150021	Contr Svc-Maint SS	B6352	12,495
AWTR/63150022	Contr Svc-Maint P	B6353	28,148
AWTR/63150023	Contr Svc-Maint WT	B6354	45,593
AWTR/63150024	Contr Svc-Maint TD	B6356	222,068

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	October 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	October 2016
AWTR/63150026	Contr Svc-Maint AG	B6358	68,780
[-] AW02129	Maintenance supplies	Result	611,475
[-] AW02111	Operation and mainte	Result	2,488,135
AWTR/68011000	Depr -UPIS General	B403	620,959
AWTR/68012000	Depr -Amort CIAC Tx	B403	(4,404)
AWTR/68012500	Depr-Amort CIAC Nntx	B403	(15,301)
[-] AW02132	Depreciation	Result	601,253
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	43,302
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,788)
[-] AW02134	Removal costs, net	Result	41,196
[-] AW02112	Depreciation and amo	Result	646,936
AWTR/69011000	FIT-Current	B40910	74,709
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	74,709
AWTR/69021000	SIT-Current	B40911	39,983
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	39,983
[-] AW02146	Current income taxes	Result	114,692
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	351,311
[-] AW02148	Deferred federal inc	Result	359,989
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	46,364
[-] AW02149	Deferred state incom	Result	45,063
[-] AW02122	Deferred taxes	Result	405,052
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	513,380
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	19
AWTR/68532100	FUTA Cap Credits	B40812	0
AWTR/68533000	FICA	B40812	36,341
AWTR/68533100	FICA Cap Credits	B40812	(7,538)
AWTR/68535000	SUTA	B40812	(22,188)
AWTR/68535100	SUTA Cap Credits	B40812	(0)
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	51,911
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	385,785
[-] AW02108	Operating expenses,	Result	4,034,235
[-] AW02184	Operating Income (lo	Result	(1,059,506)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(9,285)
[-] AW02117	Allowance for funds	Result	(9,285)
AWTR/71511000	M&J Revenues	B415	(1,013)
AWTR/71521000	M&J Expenses	B416	1,013
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	0
[-] AW0218	Other Income	Result	(9,285)
AWTR/75820000	Othr Income Deductns	B426	
AWTR/75840000	Lobbying Expenses	B426	5,093
AWTR/75841000	Political Contrib	B426	0
[-] AW02145	Other miscellaneous	Result	5,093
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(277)
[-] AW02152	Current federal inco	Result	(277)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	(157)
[-] AW02153	Current state income	Result	(157)
[-] AW02130	Other Deductions	Result	4,659
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	231,525
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	269,774
AWTR/81315000	Interest STD Interco	B4272	14,301
[-] AW02136	Interest on short-te	Result	14,301
AWTR/85000000	AFUDC Debt	B420	(6,230)
[-] AW02118	Allowance for borrow	Result	(6,230)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,093
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,065
[-] AW02116	Interest Charges	Result	283,909
[-] AW02110	Other Income (Expens	Result	279,284
[-] AW02182	Income (loss) before	Result	(780,222)
[-] AW02181	Net income (loss)	Result	(780,222)
[-] AW02180	Net Income Available	Result	(780,222)
[-] AW0294	PROFIT & LOSS STATEM	Result	(780,222)
[-] AW02	Regulatory	Result	(780,222)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	November 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	444,143
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	7,644,629
	UP Struct&Imp TD	10130440	B3044	1,543,275
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr&Egu	10131000	B3102	709,739
	UP Pump Eq Electric	10131120	B3112	4,872,450
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	277,228
	UP Pump Eq SS	10131152	B3112	1,296,429
	UP Pump Eq WT	10131153	B3112	
	UP WT Equipment	10132010	B3203	13,213,198
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	125,204,616
	UP Svcs	10133300	B3334	28,188,327
	UP Meters	10133410	B3344	10,356,338
	UP Meter Installs	10133420	B3344	14,117,033
	UP Hydrants	10133500	B3354	9,173,408
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	10,897,952
	UP Trans Equip	10134100	B3415	4,123,148
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,400,939
	UP Laboratory Equip	10134400	B3445	159,690
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,176,317
	UP Misc Equip	10134700	B3475	1,106,435
	UP Other Tangibl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	
	CCNC Struct&Imp SS	10630410	B3042	164,808
	CCNC Struct&Imp P	10630420	B3042	604,578
	CCNC Struct&Imp WT	10630430	B3043	6,666,356
	CCNC Struct&Imp TD	10630440	B3044	
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	
	CCNC Supply Mains	10630900	B3092	
	CCNC Power Gnrt&E	10631000	B3102	
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	178,239
	CCNC WT Eq Non-Media	10632010	B3203	8,085,235
	CCNC Dist Resvrs&St	10633000	B3304	45,429
	CCNC TD MainsNotClss	10633100	B3314	7,799,988
	CCNC Svcs	10633300	B3334	425,161
	CCNC Meters	10633410	B3344	104,874
	CCNC Meter Installs	10633420	B3344	232,169
	CCNC Hydrants	10633500	B3354	378,034
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,243,450
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	913,501
	CCNC Tool-Shop-GarEq	10634300	B3435	120,642
	CCNC Laboratory Eq	10634400	B3445	
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,365
	CCNC Misc Equip	10634700	B3475	78,255
	Overall Result			296,726,040
Construction Work In Progress	CWIP	10700000	B105	2,359,340
	CWIP-WB Accrual	10780000	B105	
	CWIP-EngClearDist OH	10780110	B105	(121,659)
	CWIP-EngClear Eng OH	10780120	B105	56,182
	CWIP-Mgmt Study-AMR	10780130	B105	15
	CWIP-Mgmt Study-Pipe	10780140	B105	(19)
	CWIP-CapSttimnt Clr	10790000	B105	
	Overall Result			2,293,858
Utility Plant Accumulated Depreciation/A	A/D - UP In Service	10801000	B1081	(117,812,221)
	A/D - Salvage/Scrap	10802000	B1081	(4,186,045)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	37,739,648
	A/D - Reg Asset	10810000	B1081	(28,268)
	A/Amort - UP Cap Lse	10850000	B1101	
	Overall Result			(84,296,746)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	
	BNYM TN-Cust ACH	13122607	B1312	(22)
	BNYM TN-Cust LBX	13122608	B1312	33,329
	BNYM TN-ORCC	13122609	B1312	(92,271)
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	137
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	November 2016
	AWTR/40111000	Res Sales Billed	B4611 (1,845,591)
	AWTR/40111100	ResSlis Billed Surch	B4611 0
	AWTR/40111200	ResSlis Billed DSIC	B4611 (207,137)
	AWTR/40111300	ResSlis Billed Unmtrd	B4611
	AWTR/40112000	Res Sales Unbilled	B4611 (86,709)
	[-] AW02100	Water revenues - res	Result (2,139,436)
	AWTR/40121000	Com Sales Billed	B4612 (1,326,699)
	AWTR/40121100	Com Slis Billed Surch	B4612 0
	AWTR/40121200	Com Slis Billed DSIC	B4612 (149,148)
	AWTR/40122000	Com Sales Unbilled	B4612 (99,540)
	[-] AW02101	Water revenues - com	Result (1,575,387)
	AWTR/40131000	Ind Sales Billed	B4613 (281,969)
	AWTR/40131100	Ind Slis Billed Surch	B4613 0
	AWTR/40131200	Ind Slis Billed DSIC	B4613 (31,476)
	AWTR/40132000	Ind Sales Unbilled	B4613 (89,454)
	[-] AW02102	Water revenues - ind	Result (402,899)
	AWTR/40142000	Publ Fire Unbilled	B4621 0
	[-] AW02103	Water revenues - pub	Result 0
	AWTR/40145000	Priv Fire Billed	B4622 (198,659)
	AWTR/40145100	Priv Fire Billed Sur	B4622 0
	AWTR/40145200	Priv Fire BilledDSIC	B4622 205
	AWTR/40146000	Priv Fire Unbilled	B4622 0
	[-] AW02104	Water revenues - pri	Result (198,454)
	AWTR/40151000	Publ Auth Billed	B4614 (277,220)
	AWTR/40151100	Publ Auth Billed Sur	B4614 0
	AWTR/40151200	Publ Auth BilledDSIC	B4614 (31,289)
	AWTR/40152000	Publ Auth Unbilled	B4614 (18,725)
	[-] AW02105	Water revenues - pub	Result (327,234)
	AWTR/40161000	Slis/Rsle Billed	B466 (143,133)
	AWTR/40161100	Slis/Rsle Billed Sur	B466 0
	AWTR/40161200	Slis/Rsle Billed DSIC	B466 (15,994)
	AWTR/40162000	SalesforRsle Unbilld	B466 13,971
	[-] AW02106	Water revenues - sal	Result (145,156)
	AWTR/40171000	Misc Sales Billed	B474 (1,424)
	AWTR/40171100	MiscSlis BilledSurch	B474 (115)
	AWTR/40172000	Misc Sales Unbilled	B474 309
	AWTR/40180100	Oth Wtr Rev-Temp Svc	B474 0
	AWTR/40189900	Other Water Revenue	B474 0
	[-] AW02107	Water revenues - oth	Result (1,230)
	[-] AW0296	Water revenues	Result (4,789,795)
	AWTR/40211000	Dom WW Svc Billed	B5211 0
	AWTR/40232000	Ind WW Svc Unbilled	B5213 0
	[-] AW0297	Sewer revenues	Result 0
	AWTR/40310100	OthRev-Late Pyrmt Fee	B470 (34,543)
	AWTR/40310200	OthRev-Rent	B472 (13,972)
	AWTR/40310400	OthRev-NSF Ck Chrg	B471 (2,220)
	AWTR/40310500	OthRev-App/IntFee	B471 (22,375)
	AWTR/40310600	OthRev-Usage Data	B471 (1,371)
	AWTR/40310700	OthRev-Reconnect Fee	B471 (23,489)
	AWTR/40319900	OthRev-Misc Svc	B471 0
	AWTR/40359900	OthRev WW-Misc Svc	B536 0
	[-] AW0298	Other revenues	Result (97,969)
	[-] AW0295	Operating revenues	Result (4,887,764)
	AWTR/51010000	Purchased Water	B6101 4,836
	[-] AW02155	Purchased water	Result 4,836
	AWTR/51510011	Purchased Power SS	B6151 352
	AWTR/51510012	Purchased Power P	B6151 223,597
	AWTR/51510013	Purchased Power WT	B6153 7,836
	AWTR/51510014	Purchased Power TD	B6155 2,248
	AWTR/51510016	Purchased Power AG	B6158 114
	AWTR/51520000	Fuel for Power Prod	B6161 0
	[-] AW02154	Fuel and power	Result 234,148
	AWTR/51800000	Chemicals	B6183 93,428
	[-] AW02156	Chemicals	Result 93,428
	AWTR/51110000	Waste Disposal	B6753 24,701
	[-] AW02157	Waste disposal	Result 24,701
	[-] AW02126	Production costs	Result 357,114
	AWTR/50100000	Labor Expense	B6018 159,946
	AWTR/50100001	Labor ExpenseAccrual	B6018 73,951
	AWTR/50101200	Labor Oper P	B6011 117,901
	AWTR/50101300	Labor Oper WT	B6013 18,537
	AWTR/50101400	Labor Oper TD	B6015 1,052
	AWTR/50101405	Labor Oper TD SupEng	B6015 1,707
	AWTR/50101420	Labor Oper TD Meter	B6015 52,424
	AWTR/50101510	Labor Oper CA MtrRd	B6017 52,171
	AWTR/50101515	Labor Oper CA CstRec	B6017 0
	AWTR/50101600	Labor Oper AG	B6018 (11,877)
	AWTR/50102200	Labor Maint P	B6012 57
	AWTR/50102300	Labor Maint WT	B6014 0
	AWTR/50102400	Labor Maint TD	B6016 10,398
	AWTR/50102405	Labor Mnt TD Sup&Eng	B6016 0
	AWTR/50102420	Labor Mnt TD Mains	B6016 20,657
	AWTR/50102425	Labor Mnt TD FireMn	B6016 0
	AWTR/50102430	Labor Mnt TD Service	B6016 12,493
	AWTR/50102435	Labor Mnt TD Meter	B6016 0
	AWTR/50102440	Labor Mnt TD Hydrant	B6016 18,117
	AWTR/50102600	Labor Maint AG	B6018
	AWTR/50109900	Labor Cap Credits	B6018 (172,225)
	AWTR/50110000	Labor NS OT -Natural	B6018 18,758
	AWTR/50111200	LaborOper NS OT P	B6011 2,839
	AWTR/50111300	LaborOper NS OT WT	B6013 444
	AWTR/50111400	LaborOper NS OT TD	B6015 366

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	November 2016
	BNYM TN-Misc	13122617	B1312	
	BNYM TN-Client Srv	13122618	B1312	
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(256,675)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(87,151)
	USBK TN - Main	13162600	B1312	35,015
	USBK TN-CustDD	13162606	B1312	(5,464)
	USBK TN-Cust LBX	13162608	B1312	223
	USBK TN-CC & ECheck	13162609	B1312	140,403
	USBK TN-FiServ	13162611	B1312	12,271
	USBK TN-ERtrn-USBank	13162613	B1312	654
	USBK TN-CCeCk ERetrn	13162614	B1312	(1,746)
	USBK TN-Cust ARC	13162615	B1312	5,349
	USBK TN-NSF-Rtm Pmt	13162616	B1312	193
	Suntrust TN	13180100	B1312	227,967
	Suntrust TN-Wire	13180101	B1312	
	Suntrust TN-LBX	13180108	B1312	31,141
	Suntrust TN-NSF	13180116	B1312	1,148
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	
	Petty Cash	13500000	B134	200
	Overall Result			46,702
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,952,033
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(177)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(349,759)
	Allow Uncoll-CISConv	14399999	B143	
	A/R Assoc Co-Misc	14510000	B145	
	A/R Assoc Co-Recon	14510100	B142	7,702
	I/C Syst Clearg-CIS	14510600	B145	
	A/R Assoc Co-SCBill	14511001	B145	73,233
	A/R AssocCo-Div Eqv	14573000	B145	1,666
	Misc A/R-Recon Acct	14610000	B142	334,620
	Misc A/R-Manual	14611000	B142	1,250
	Misc A/R-Retro Ins	14611200	B142	
	Misc A/R-Liab Ins	14611300	B142	
	Misc A/R-Med Subsidy	14611500	B142	57,363
	Misc A/R-Employees	14613000	B142	115
	Misc A/R-Emp P/R	14613100	B142	
	Misc Rec-Allowance	14620000	B142	(3,283)
	Overall Result			4,074,763
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,802,968
	Overall Result			2,802,968
Materials and Supplies	Inventory-Plant Mat	15110000	B151	631,298
	Inventory-Chemicals	15130000	B151	199,791
	Inventory-Other M&S	15140000	B153	(87,565)
	Inventory-Price Diff	15199997	B153	
	Overall Result			743,523
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	363,379
	Prepaid Insur	16520000	B162	74,557
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	16,187
	Prepaid Audit Fees	16540000	B162	4,144
	Prepaid Other	16550000	B162	12,252
	Prepaid Other-Global	16550010	B162	99,043
	Overall Result			584,562
Regulatory Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	119,196
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	6,312
	RA-ITRtr-Other	18504500	B1862	637,025
	RA-ITRtr-St TaxChge	18505100	B1862	3,062,645
	RA-ITRtr-Accu Amort	18505500	B1862	(444,673)
	RA-Def Rate Case	18620000	B1861	
	RA-Purch Prem R-t-R	18650000	B1862	13,723
	RA-Unamort Debt Exp	18661000	B181	22,055
	RA-UnamortDebtExpl/C	18661500	B181	1,113,704
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	257,239
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,523,170
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,891
	Overall Result			63,891
Total Regulatory and Other L/T Assets	RA-ITRtr-AFUDC CWIP	18503000	B1862	119,196
	RA-ITRtr-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtr-Plant F/T	18504000	B1862	6,312
	RA-ITRtr-Other	18504500	B1862	637,025
	RA-ITRtr-St TaxChge	18505100	B1862	3,062,645
	RA-ITRtr-Accu Amort	18505500	B1862	(444,673)
	RA-Def Rate Case	18620000	B1861	
	RA-Purch Prem R-t-R	18650000	B1862	13,723

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	November 2016
	AWTR/50111405	LaborOperNS OT TD SE	B6015
	AWTR/50111420	LaborOperNS OT TD Mt	B6015
	AWTR/50111510	LaborOperNS OT CA MR	B6017
	AWTR/50111600	LaborOper NS OT AG	B6018
	AWTR/50112200	LaborMaint NS OT P	B6012
	AWTR/50112300	LaborMaint NS OT WT	B6014
	AWTR/50112400	LaborMaint NS OT TD	B6016
	AWTR/50112420	LaborMaintNSOT TD Mn	B6016
	AWTR/50112430	LaborMaintNSOT TD Sv	B6016
	AWTR/50112435	LaborMaintNSOT TD Mt	B6016
	AWTR/50112440	LaborMaintNSOT TD Hy	B6016
	AWTR/50112600	LaborMaint NS OT AG	B6018
	AWTR/50119900	LaborNSOT CapCredits	B6018
	AWTR/50120000	Labor OT - Natural	B6018
	AWTR/50121200	LaborOper OT P	B6011
	AWTR/50121300	LaborOper OT WT	B6013
	AWTR/50121400	LaborOper OT TD	B6015
	AWTR/50121420	LaborOperOT TD Meter	B6015
	AWTR/50121510	LaborOperOT CA MtrRd	B6017
	AWTR/50121600	LaborOper OT AG	B6018
	AWTR/50122400	LaborMaint OT TD	B6016
	AWTR/50122420	LaborMaintOT TD Main	B6016
	AWTR/50122430	LaborMaintOT TD Svc	B6016
	AWTR/50122440	LaborMaintOT TD Hydr	B6016
	AWTR/50129900	Labor OT Cap Credits	B6018
	AWTR/50171000	Annual Incent Plan	B6018
	AWTR/50171600	Comp Exp-Options	B6018
	AWTR/50171800	Comp Exp-RSU's	B6018
	AWTR/50185000	Severance	B6018
	-] AW02158	Salaries and wages	Result
	Pension Expense	B6048	34,500
	Pension Cap Credits	B6048	(12,758)
	-] AW02159	Pension expense	Result
	PBOP Expense	B6048	(522)
	PBOP Cap Credits	B6048	(17,716)
	Group Insur Expense	B6048	134,900
	Group Ins Cap Creds	B6048	(33,162)
	-] AW02160	Group insurance expe	Result
	401k Expense	B6048	13,973
	401k Exp Cap Credits	B6048	(4,582)
	DCP Expense	B6048	22,389
	DCP Exp Cap Credits	B6048	(7,334)
	ESPP Expense	B6048	559
	DC SERP Expense	B6048	249
	Retiree Medical Exp	B6048	1,660
	Retiree Med Cap Cr	B6048	(448)
	Other Welfare P	B6048	0
	Other Welfare CA	B6047	
	Other Welfare AG	B6048	3,872
	Employee Awards	B6048	
	Emp Physical Exams	B6048	131
	Tuition Aid	B6048	0
	Training	B6048	6,852
	Referral Bonus	B6048	0
	-] AW02161	Other benefits	Result
	Employee-related cos	Result	543,695
	AWWSC Labor OPEX	B6348	233,774
	AWWSC Pension OPEX	B6348	20,038
	AWWSC Group Ins OPEX	B6348	23,390
	AWWSC Other Ben OPEX	B6348	14,882
	AWWSC Cont Svcs OPEX	B6348	48,048
	AWWSC Off Suppl OPEX	B6348	12,040
	AWWSC Rents OPEX	B6348	17,088
	AWWSC Maint OPEX	B6348	10,970
	AWWSC Oth O&M OPEX	B6348	29,865
	AWWSC Dpr/Amrt OPEX	B6348	43,291
	AWWSC Gen Tax OPEX	B6348	14,244
	AWWSC Interest OPEX	B6348	3,073
	AWWSC Oth Inc OPEX	B6348	(3,284)
	AWWSC Inc Tax OPEX	B6348	520
	AWWSC Labor CAPX	B6348	0
	AWWSC Pension CAPX	B6348	0
	AWWSC Group Ins CAPX	B6348	0
	AWWSC Other Ben CAPX	B6348	0
	AWWSC Off Suppl CAPX	B6348	0
	AWWSC Oth O&M CAPX	B6348	0
	AWWSC Dpr/Amrt CAPX	B6348	0
	AWWSC Gen Tax CAPX	B6348	0
	AWWSC Interest CAPX	B6348	0
	AWWSC Oth Inc CAPX	B6348	0
	-] AW02185	Service Company Cost	Result
	Contr Svc-Eng SS	B6311	0
	Contr Svc-Eng WT	B6313	0
	Contr Svc-Eng TD	B6315	(8,547)
	Contr Svc-Eng AG	B6318	19,722
	Contr Svc-Other SS	B6351	1,335
	Contr Svc-Other WT	B6353	193
	Contr Svc-Other TD	B6355	4,468
	Contr Svc-Other AG	B6358	3,232
	Contr Svc-Temp EE WT	B6353	0
	Contr Svc-Temp EE AG	B6358	351
	Contr Svc-Lab Testng	B6353	613

Structure	G/L Account	Account	NARUC	November 2016
	RA-Unamort Debt Exp	18661000	B181	22,055
	RA-UnamortDebtExpl/C	18661500	B181	1,113,704
	RA-Def Pension	18641000	B1862	
	RA-Def Vacation Pay	18680101	B174	257,239
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	
	RA-Cost of Svc Study	18680132	B1862	
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,891
	Overall Result			6,587,062
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	26,435,890
	Overall Result			26,435,890
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			4,925,783
	Overall Result			33,413,253
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(316,510)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,383,490
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(316,510)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,383,490
Short-Term Debt	IHC Bank	23121000	B234	11,316,164
	IHC Clear Out Pymt	23121001	B234	(24,670)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			10,151,839
Accounts Payable	A/P-Recon Acct	23410000	B231	843,785
	A/P I/C-Recon	23410100	B231	140,588
	A/P-Pcard	23411000	B231	
	PCard Distributed	23411001	B231	28,062
	A/P-Contrctd Svc	23412200	B231	
	A/P-Miscellaneous	23430000	B231	48,005
	A/P-Wrkbasket Accrl	23430600	B231	14,437
	A/P-Pcard Accrual	23430700	B231	49,954
	A/P-Misc Global	23431000	B231	76,928
	A/P-Proj Cost Accrl	23435000	B231	1,040,554
	A/P-GRIR CapSvc	23436000	B231	50,707
	A/P Assoc Co	23510000	B233	19,021
	A/P Assoc Co-SCoBill	23520000	B233	(626,212)
	A/P Assoc Co-SCoBill	23520001	B233	670,220
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/TH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/TH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	
	Overall Result			2,356,049
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	640,356
	Accr FIT-Prior Yrs	23622000	B23612	123,847
	Accr SIT-Current Yr	23631000	B23612	(307,648)
	Accr SIT-Prior Yrs	23632000	B23612	(282,762)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	33,579
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,036,808
	Accr Tax-Use Tax	23654000	B23611	5,709
	Accr Tax-FRTax-IncTx	23654110	B23611	812,000
	Overall Result			4,061,889
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	731,709
	Overall Result			842,188
Other current liabilities	Accr Vacation Pay	24120000	B241	257,239
	Accr Power	24120200	B241	225,053
	Accr Legal	24120300	B241	41,566
	Accr Wages	24120600	B241	214,906
	Accr Insurance	24120700	B241	87,792
	Accr Insur Retro Adj	24120710	B241	236,370
	Accr Insur Unfunded	24120720	B241	
	Accr Waste Disposal	24121000	B241	48,475
	Accr Retiree Medical	24121100	B241	17,465
	Accr DCP Contrib	24121200	B241	7,862
	Accr Bank Fees	24121400	B241	15,523
	Accr Severance	24121800	B241	
	Accr Emp 401k Match	24122700	B241	4,968
	Accr Incentive Plan	24123000	B241	255,828
	Accr Paving	24126200	B241	197,161
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,008
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	
	WH PR-Union Dues	24142001	B241	

G/L Account	Account	NARUC	November 2016
	AWTR/53153000	Contr Svc-Accounting	B6328 0
	AWTR/53154000	Contr Svc-Audit Fees	B6328 4,601
	AWTR/53155000	Contr Svc-Legal	B6338 12,134
	AWTR/53157000	Contr Svc-Outplacemt	B6758 0
	[-] AW02162	Contracted services	Result 38,102
	AWTR/52532011	Electricity SS	B6751 0
	AWTR/52532013	Electricity WT	B6753 1,034
	AWTR/52532014	Electricity TD	B6755 666
	AWTR/52532016	Electricity AG	B6758 0
	AWTR/52546011	Grounds Keeping SS	B6751 0
	AWTR/52546013	Grounds Keeping WT	B6753 2,169
	AWTR/52546014	Grounds Keeping TD	B6755 355
	AWTR/52546016	Grounds Keeping AG	B6758 3,307
	AWTR/52548013	Heating Oil/Gas WT	B6753 168
	AWTR/52548014	Heating Oil/Gas TD	B6755 118
	AWTR/52548016	Heating Oil/Gas AG	B6758 0
	AWTR/52550013	Janitorial WT	B6753 158
	AWTR/52550016	Janitorial AG	B6758 3,419
	AWTR/52571011	Security Svc SS	B6751 2,245
	AWTR/52571013	Security Svc WT	B6753 7,800
	AWTR/52571014	Security Svc TD	B6755 0
	AWTR/52571016	Security Svc AG	B6758 205
	AWTR/52571100	Add'l Security Costs	B6758 0
	AWTR/52578011	Trash Removal SS	B6751 0
	AWTR/52578013	Trash Removal WT	B6753 0
	AWTR/52578014	Trash Removal TD	B6755 456
	AWTR/52578015	Trash Removal CA	B6757 0
	AWTR/52578016	Trash Removal AG	B6758 335
	AWTR/52583013	Water & WW WT	B6753 0
	AWTR/52583014	Water & WW TD	B6755 36
	AWTR/52583016	Water & WW AG	B6758 247
	[-] AW02187	Building Maintenance	Result 22,715
	AWTR/52574013	Telephone WT	B6753 1,570
	AWTR/52574014	Telephone TD	B6755 225
	AWTR/52574016	Telephone AG	B6758 1,102
	AWTR/52574111	Cell Phone SS	B6751 665
	AWTR/52574113	Cell Phone WT	B6753 216
	AWTR/52574114	Cell Phone TD	B6755 88
	AWTR/52574115	Cell Phone CA	B6757 1,500
	AWTR/52574116	Cell Phone AG	B6758 3,701
	AWTR/52574200	Data Lines AG	B6758 147
	AWTR/52574314	Wireless Serv 1st TD	B6755 1,209
	AWTR/52574315	Wireless Serv 1st CA	B6757 354
	AWTR/52574316	Wireless Serv 1st AG	B6758
	[-] AW02188	Telecommunication ex	Result 10,776
	AWTR/52562511	Overnight Shippng SS	B6751 28
	AWTR/52562513	Overnight Shippng WT	B6753 386
	AWTR/52562514	Overnight Shippng TD	B6755 0
	AWTR/52562516	Overnight Shippng AG	B6758 163
	AWTR/52566016	Postage AG	B6758 253
	AWTR/52566700	Printing	B6758 544
	[-] AW02189	Postage, printing an	Result 1,375
	AWTR/52510016	Bank Svc Charges-AG	B6758 124
	AWTR/52512500	Books&Publications	B6758 36
	AWTR/52526100	Credit Line Fees I/C	B6758 5,738
	AWTR/52542016	Forms AG	B6758 0
	AWTR/52562011	Off&Adm Supplies SS	B6751
	AWTR/52562013	Off&Adm Supplies WT	B6753 0
	AWTR/52562014	Off&Adm Supplies TD	B6755 0
	AWTR/52562015	Off&Adm Supplies CA	B6757 0
	AWTR/52562016	Off&Adm Supplies AG	B6758 3,620
	AWTR/52571500	Software Licenses	B6758 3,578
	AWTR/52582012	Uniforms P	B6753 225
	AWTR/52582013	Uniforms WT	B6753 623
	AWTR/52582014	Uniforms TD	B6755 0
	AWTR/52582015	Uniforms CA	B6757 1,273
	AWTR/52582016	Uniforms AG	B6757 3,170
	AWTR/52801000	Capital Purchase Clr	B6758 0
	[-] AW02163	Office supplies and	Result 18,388
	AWTR/52503000	Advertising	B6608 1,581
	[-] AW02190	Advertising & market	Result 1,581
	AWTR/52534000	Employee Expenses	B6758 16,510
	AWTR/52534200	Conferences & Reg	B6758 516
	AWTR/52535000	Meals Deductible	B6758 6,109
	AWTR/52535100	Meals Nondeductible	B6758 0
	AWTR/52567000	Relocation Expenses	B6758 3,901
	[-] AW02109	Employee related exp	Result 27,037
	AWTR/52000000	M&S Expense (O&M)	B6205 0
	AWTR/52001100	M&S Oper SS	B6201 0
	AWTR/52001200	M&S Oper P	B6201 10,835
	AWTR/52001300	M&S Oper WT	B6203 5,941
	AWTR/52001400	M&S Oper TD	B6205 4,995
	AWTR/52001500	M&S Oper CA	B6207 14,158
	AWTR/52001600	M&S Oper AG	B6208 941
	AWTR/52501100	Misc Oper SS	B6751
	AWTR/52501200	Misc Oper P	B6751 0
	AWTR/52501300	Misc Oper WT	B6753 258
	AWTR/52501400	Misc Oper TD	B6755 0
	AWTR/52501600	Misc Oper AG	B6758 (17,678)
	AWTR/52514000	Charitb Contr Deduct	B6758 0
	AWTR/52514500	Charitb Don-H/Ed/En	B6758 0
	AWTR/52514600	Charitb Don-Commnty	B6758 5,272

Structure	G/L Account	Account	NARUC	November 2016
	WH PR-Charity Contr	24142002	B241	
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	
	WH PR-Garnishments	24142008	B241	1,301
	WH PR-Life Insur	24142009	B241	28
	WH PRTx Coll Pay FIT	24142010	B241	483
	WH PRTx Coll PayFICA	24142013	B241	(734)
	WH PR-ESPP	24142014	B241	
	WH PR-Tax Coll SIT	24142100	B241	
	GRIR-Stock E - Mat	24161000	B241	34,300
	GRIR-Stock C - Chem	24163000	B241	41,229
	GRIR-Non-inventory	24164000	B241	69,102
	GRIR-CapEx Accr Rcl	24166000	B241	
	CFO Miscellaneous	24171000	B241	
	CFO Cust Pledged	24171006	B241	372
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(11,013,972)
	CFO Sales Tax-CIS	24172100	B241	11,308,708
	Def Rev-Curr Portion	24199700	B241	198,358
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,538,384
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,875,829
	Adv Constr-NT Hydr	25215000	B252	71,245
	Adv Constr-NT WIP	25217000	B252	370,221
	Adv Constr-Tax Svcs	25223000	B252	112,827
	Adv Constr-Tax WIP	25227000	B252	29,003
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,188,125
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,929,927
	Def SIT Liab-Other	25321000	B283	7,122,968
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			47,070,563
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	10,129
	Unamort ITC-4%	25510200	B2551	45,901
	Unamort ITC-10%	25510300	B2551	379,286
	Overall Result			435,316
Regulatory liability	RL-ITRR-ExDFAUDCFIT	25621100	B253	338,566
	RL-ITRR-Deficit Def	25622000	B253	(397,880)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(185,812)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,225
	RL-ITRR-ITC GrUp4%	25626100	B253	29,329
	RL-ITRR-ITC GrUp10%	25626200	B253	219,184
	RL-Pension Tracker	25633000	B253	1,519,600
	RL-Gain on Debt	25633500	B253	
	RL-Other	25689900	B253	144,730
	RL-Cost of Removal	25700000	B1081	(934,620)
	RL-COR RWIP	25710000	B1862	(2,976,386)
	Overall Result			(2,237,064)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,554,040)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,554,040)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	227,055
	Accr OPEB MedSubs	26221500	B253	543,153
	Overall Result			770,208
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,480
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,666
	NQ Sav8Def Compens	26281800	B253	4,847
	FIN 48 Reserve-Fed	26580000	B265	22,302
	FIN 48 Reserve-State	26581000	B265	310,853
	Overall Result			367,042
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,794,979
	CIAC-NT Ext Dep	27112000	B271	5,026,296
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,055,419
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	48,449
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,062,977
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,255,442)
	AccAmort CIAC-Tax	27210000	B272	(768,425)
	Overall Result			14,585,365

G/L Account	Account	NARUC	November 2016
	AWTR/52514700	Community Partnrshps	B6758 1,000
	AWTR/52514800	Community Cmmrcl In	B6758
	AWTR/52514900	Cust Education	B6758 0
	AWTR/52514904	Cust Edu Comm-Consrv	B6758
	AWTR/52514905	Cust Edu Comm-Printd	B6758 0
	AWTR/52514907	Cust Edu-Press Rls	B6758
	AWTR/52514908	Cust Edu-MediaEditor	B6758 0
	AWTR/52514909	Cust Edu-Video&Photo	B6758 0
	AWTR/52515000	Commun Relations-E	B6758 4,162
	AWTR/52515001	Commun Relations-S	B6758 4,326
	AWTR/52522000	Community Relations	B6758 186
	AWTR/52524000	Co Dues/Mmbrshp Ded	B6758 1,697
	AWTR/52527000	Directors Fees	B6758 0
	AWTR/52548100	Hiring Costs	B6758 284
	AWTR/52549000	Injuries and Damages	B6758 0
	AWTR/52549500	Inv Phys W/O Scrap	B6758 5,526
	AWTR/52554500	Lab Supplies	B6753 8,402
	AWTR/52556000	Lobbying Expenses	B6758 905
	AWTR/52564000	Penalties Non-deduct	B6758 0
	AWTR/52568000	Research & Develop	B6758 1,183
	AWTR/52579000	Trustee Fees	B6758 230
	AWTR/52585000	Discounts Available	B6758 (3,222)
	AWTR/52586000	PO Small Differences	B6758 26
	[-] AW02166	Miscellaneous expens	Result 49,425
	AWTR/54110013	Rents-Real Prop WT	B6413 273
	AWTR/54110016	Rents-Real Prop AG	B6418 0
	AWTR/54140013	Rents-Equip WT	B6423 0
	AWTR/54140014	Rents-Equip TD	B6425 (40)
	AWTR/54140015	Rents-Equip CA	B6427 283
	AWTR/54140016	Rents-Equip AG	B6428 980
	[-] AW02165	Rents	Result 1,496
	AWTR/55000000	Transportation (O&M)	B6508 0
	AWTR/55000012	Trans Oper P	B6501 0
	AWTR/55000013	Trans Oper WT	B5603 0
	AWTR/55000014	Trans Oper TD	B6505 0
	AWTR/55000015	Trans Oper CA	B6507 0
	AWTR/55000016	Trans Oper AG	B6508 85
	AWTR/55000021	Trans Maint SS	B6502 0
	AWTR/55000022	Trans Maint P	B6502 58
	AWTR/55000024	Trans Maint TD	B6506 42
	AWTR/55000026	Trans Maint AG	B6508 178
	AWTR/55000100	Trans Cap Credits	B6508 (14,299)
	AWTR/55010100	Trans Lease Costs	B6508 (3,756)
	AWTR/55010200	Trans Lease Fuel	B6508 9,766
	AWTR/55010300	Trans Lease Maint	B6508 10,185
	AWTR/55010500	Trans Reimb EE Prsnl	B6508 680
	[-] AW02164	Transportation	Result 2,940
	[-] AW02128	Operating supplies a	Result 173,834
	AWTR/57010015	Uncoll Accts Exp CA	B6707 71,250
	AWTR/57010016	Uncoll Accts Exp AG	B6707 0
	[-] AW02168	Uncollectible accoun	Result 71,250
	AWTR/52501500	Misc Oper CA	B6757 44,676
	AWTR/52510015	Bank Svc Charges-CA	B6757 16,389
	AWTR/52514906	Cust Edu-Bill Insert	B6758 1,042
	AWTR/52520000	Collection Agencies	B6757 4,225
	AWTR/52542015	Forms CA	B6757 6,314
	AWTR/52562515	Overnight Shippng CA	B6757 0
	AWTR/52566015	Postage CA	B6757 29,329
	[-] AW02170	Customer accounting,	Result 101,975
	AWTR/56610000	Reg Exp-Amort	B6668 0
	AWTR/56620000	Reg Exp-Depr Stdy	B6678
	AWTR/56670000	Reg Exp-Other	B6678 (7,824)
	[-] AW02172	Regulatory expense	Result (7,824)
	AWTR/55110000	Ins Vehicle	B6568 3,254
	AWTR/55115000	Ins Vehicle - I/C	B6568 0
	AWTR/55710000	Ins General Liability	B6578 28,482
	AWTR/55711000	Ins Casualty Reserve	# 0
	AWTR/55715000	Ins General Liab-I/C	B6578 0
	AWTR/55720000	Ins Work Comp	B6588 11,850
	AWTR/55720100	Ins W/C Cap Credits	B6588 (4,384)
	AWTR/55725000	Ins Work Comp-I/C	B6588 0
	AWTR/55730000	Ins Other	B6598 2,488
	[-] AW02171	Insurance other than	Result 41,690
	AWTR/62002100	M&S Maint SS	B6202 4,267
	AWTR/62002200	M&S Maint P	B6202 475
	AWTR/62002300	M&S Maint WT	B6204 1,615
	AWTR/62002400	M&S Maint TD	B6206 14,588
	AWTR/62002600	M&S Maint AG	B6208 2,528
	AWTR/62502300	Misc Maint WT	B6754 10,802
	AWTR/62502100	Misc Maint SS	B6752 0
	AWTR/62502200	Misc Maint P	B6752 8,200
	AWTR/62502400	Misc Maint TD	B6756 5,947
	AWTR/62502420	Misc Maint TD Mains	B6756 1,838
	AWTR/62502435	Misc Maint TD Meters	B6756 0
	AWTR/62502600	Misc Maint AG	B6758 18,511
	AWTR/62520700	Misc Main Pvg/Bckfl	B6756 90,944
	AWTR/62520824	Misc Maint PermitsTD	B6756 2,500
	AWTR/63110021	Contr Svc-Maint SS	B6312 0
	AWTR/63110023	Contr Svc-Maint WT	B923 0
	AWTR/63110024	Contr Svc-Maint TD	B6316 140,000
	AWTR/63150021	Contr Svc-Maint SS	B6352 33,535
	AWTR/63150022	Contr Svc-Maint P	B6353 0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	November 2016

TENNESSEE AMERICAN WATER - INCOME STATEMENT

G/L Account	Account	NARUC	November 2016
AWTR/63150023	Contr Svc-Maint WT	B6354	11,850
AWTR/63150024	Contr Svc-Maint TD	B6356	(60,860)
AWTR/63150026	Contr Svc-Maint AG	B6358	43,116
[-] AW02129	Maintenance supplies	Result	329,854
[-] AW02111	Operation and mainte	Result	2,079,526
AWTR/68011000	Depr -UPIS General	B403	622,042
AWTR/68012000	Depr -Amort CIAC Tx	B403	(4,407)
AWTR/68012500	Depr-Amort CIAC Nntx	B403	(15,314)
[-] AW02132	Depreciation	Result	602,321
AWTR/68254000	Amort-RegAsset AFUDC	B4071	3,764
AWTR/68255000	Amort-UPAA	B406	624
AWTR/68258000	Amort-Reg Asset	B4071	98
[-] AW02133	Amortization	Result	4,486
AWTR/68311000	Rem Costs-ARO/NNS	B403	43,326
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(1,790)
[-] AW02134	Removal costs, net	Result	41,219
[-] AW02112	Depreciation and amo	Result	648,026
AWTR/69011000	FIT-Current	B40910	82,429
AWTR/69012000	FIT-Prior Year Adj	B40910	0
[-] AW02150	Current federal inco	Result	82,429
AWTR/69021000	SIT-Current	B40911	45,191
AWTR/69022000	SIT-Prior Year Adj	B40911	0
[-] AW02151	Current state income	Result	45,191
[-] AW02146	Current income taxes	Result	127,620
AWTR/69062000	Def FIT-Pr Yr Adj	B41010	0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	8,678
AWTR/69065000	Def FIT-Other	B41010	413,988
[-] AW02148	Deferred federal inc	Result	422,666
AWTR/69072000	Def SIT-Pr Yr Adj	B41011	0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	(1,301)
AWTR/69073500	Def SIT-Other	B41011	51,844
[-] AW02149	Deferred state income	Result	50,543
[-] AW02122	Deferred taxes	Result	473,209
AWTR/69522000	ITC Restored-3%	B41211	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	594,465
AWTR/68520000	Property Taxes	B40811	276,053
AWTR/68532000	FUTA	B40812	29
AWTR/68532100	FUTA Cap Credits	B40812	0
AWTR/68533000	FICA	B40812	42,555
AWTR/68533100	FICA Cap Credits	B40812	(14,018)
AWTR/68535000	SUTA	B40812	12
AWTR/68535100	SUTA Cap Credits	B40812	0
AWTR/68543000	Othr Taxes &Licenses	B40813	35,000
AWTR/68544000	Gross Receipts Tax	B40813	51,911
AWTR/68545000	Utility Reg Assessme	B40810	16,187
[-] AW02113	General taxes	Result	407,730
[-] AW02108	Operating expenses,	Result	3,729,745
[-] AW02184	Operating Income (lo	Result	(1,158,019)
[-] AWTR/59021000	Gains/LossesUP Sales	B426	0
[-] AW02114	Gain/Loss on sale of	Result	0
AWTR/70510000	AFUDC-Equity	B420	(7,800)
[-] AW02117	Allowance for funds	Result	(7,800)
AWTR/71511000	M&J Revenues	B415	(4,302)
AWTR/71521000	M&J Expenses	B416	1,215
AWTR/71712000	Gn/Loss Othr Non-OP	B426	1
[-] AW02142	Other miscellaneous	Result	(3,086)
[-] AW0218	Other Income	Result	(10,886)
AWTR/75820000	Othr Income Deductns	B426	0
AWTR/75840000	Lobbying Expenses	B426	20,000
AWTR/75841000	Political Contrib	B426	20,000
[-] AW02145	Other miscellaneous	Result	20,000
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(950)
[-] AW02152	Current federal inco	Result	(950)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	(521)
[-] AW02153	Current state income	Result	(521)
[-] AW02130	Other Deductions	Result	18,529
AWTR/81010000	Interest LTD	B4273	37,240
AWTR/81015000	Interest LTD Interco	B4273	243,081
AWTR/81016000	Int exp-debt dis-ins	B4273	1,009
[-] AW02135	Interest on long-ter	Result	281,329
AWTR/81315000	Interest STD Interco	B4272	10,672
[-] AW02136	Interest on short-te	Result	10,672
AWTR/85000000	AFUDC Debt	B420	(5,233)
[-] AW02118	Allowance for borrow	Result	(5,233)
AWTR/82010000	Amort Debt Disc&Exp	B428	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	4,192
AWTR/82016000	Amort Dbt E-Insde CL	B1312	1,783
[-] AW02119	Amortization of debt	Result	6,164
[-] AW02116	Interest Charges	Result	292,932
[-] AW02110	Other Income (Expens	Result	300,576
[-] AW02182	Income (loss) before	Result	(857,443)
[-] AW02181	Net income (loss)	Result	(857,443)
[-] AW02180	Net Income Available	Result	(857,443)
[-] AW0294	PROFIT & LOSS STATEM	Result	(857,443)
[-] AW02	Regulatory	Result	(857,443)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	445,786
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	7,652,246
	UP Struct&Imp TD	10130440	B3044	1,543,275
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	709,739
	UP Pump Eq Electric	10131120	B3112	4,872,450
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	277,228
	UP Pump Eq SS	10131152	B3112	1,296,429
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	13,218,332
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	127,733,501
	UP Svcs	10133300	B3334	28,407,574
	UP Meters	10133410	B3344	10,412,058
	UP Meter Installs	10133420	B3344	14,558,902
	UP Hydrants	10133500	B3354	9,303,269
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	10,820,725
	UP Trans Equip	10134100	B3415	4,092,925
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,398,599
	UP Laboratory Equip	10134400	B3445	159,690
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,176,317
	UP Misc Equip	10134700	B3475	1,106,435
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	183,917
	CCNC Struct&Imp P	10630420	B3042	585,549
	CCNC Struct&Imp WT	10630430	B3043	6,738,735
	CCNC Struct&Imp TD	10630440	B3044	43,791
	CCNC Struct&Imp AG	10630450	B3045	10,555,652
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	176,376
	CCNC WT Eq Non-Media	10632010	B3203	8,102,263
	CCNC Dist Resrvrs&St	10633000	B3304	45,429
	CCNC TD MainsNotClss	10633100	B3314	5,575,420
	CCNC Svcs	10633300	B3334	192,974

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
	CCNC Meters	10633410	B3344	96,319
	CCNC Meter Installs	10633420	B3344	184,075
	CCNC Hydrants	10633500	B3354	261,389
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,330,474
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	977,033
	CCNC Tool-Shop-GarEq	10634300	B3435	122,973
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	185,125
	CCNC Misc Equip	10634700	B3475	78,257
	Overall Result			297,481,240
Construction Work In Progress	CWIP	10700000	B105	2,247,208
	CWIP-WB Accrual	10780000	B105	72
	CWIP-EngClearDist OH	10780110	B105	0
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			2,247,280
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(118,431,728)
	A/D - Salvage/Scrap	10802000	B1081	(4,284,856)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	37,887,700
	A/D - Reg Asset	10810000	B1081	(28,366)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(84,867,111)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	64,029
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	103
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(871,114)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(86,013)
	USBK TN - Main	13162600	B1312	110,305
	USBK TN-CustDD	13162606	B1312	(45)
	USBK TN-Cust LBX	13162608	B1312	51

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
	USBK TN-CC & ECheck	13162609	B1312	63,284
	USBK TN-FiServ	13162611	B1312	5,242
	USBK TN-PennCrdt	13162612	B1312	30
	USBK TN-ERtrn-USBank	13162613	B1312	272
	USBK TN-CCEck ERetrn	13162614	B1312	(929)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	80
	Suntrust TN	13180100	B1312	174,176
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	6,866
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	(35)
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	200
	Overall Result			(531,498)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,589,307
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(8,525)
	A/R-NSF Clarificatn	14100999	B141	275
	Allow for Uncollect	14300000	B143	(525,524)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	140,862
	A/R Assoc Co-Recon	14510100	B142	10,979
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	13,320
	A/R AssocCo-Div Eqv	14573000	B145	1,775
	Misc A/R-Recon Acct	14610000	B142	434,670
	Misc A/R-Manual	14611000	B142	1,243
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	63,067
	Misc A/R-Med Subsidy	14611500	B142	62,578
	Misc A/R-Employees	14613000	B142	130
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(4,743)
	Overall Result			3,779,415
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,520,173
	Overall Result			2,520,173
Materials and Supplies	Inventory-Plant Mat	15110000	B151	636,945
	Inventory-Chemicals	15130000	B151	158,913
	Inventory-Other M&S	15140000	B153	3,421
	Inventory-Price Diff	15199997	B153	0
	Overall Result			799,279
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	311,468
	Prepaid Insur	16520000	B162	28,499
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(0)
	Prepaid Audit Fees	16540000	B162	6,217
	Prepaid Other	16550000	B162	35,909
	Prepaid Other-Global	16550010	B162	97,700

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
	Overall Result			494,792
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	121,995
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	629,456
	RA-ITRtR-St TaxChge	18505100	B1862	3,066,331
	RA-ITRtR-Accu Amort	18505500	B1862	(448,437)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	13,099
	RA-Unamort Debt Exp	18661000	B181	21,867
	RA-UnamortDebtExpI/C	18661500	B181	1,110,691
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	116,150
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,367,097
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	62,108
	Overall Result			62,108
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	121,995
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,711,051
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	629,456
	RA-ITRtR-St TaxChge	18505100	B1862	3,066,331
	RA-ITRtR-Accu Amort	18505500	B1862	(448,437)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	13,099
	RA-Unamort Debt Exp	18661000	B181	21,867
	RA-UnamortDebtExpI/C	18661500	B181	1,110,691
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	116,150
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	62,108
	Overall Result			6,429,205
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	34,445,812
	Overall Result			34,445,812
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	28,993,846
	Net Loss			2,247,557
	Overall Result			30,735,027
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(315,230)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,384,770

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(315,230)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,384,770
Short-Term Debt	IHC Bank	23121000	B234	4,482,107
	IHC Clear Out Pymt	23121001	B234	(11,719)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,330,732
Accounts Payable	A/P-Recon Acct	23410000	B231	1,178,322
	A/P I/C-Recon	23410100	B231	73,512
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	35,994
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	246,148
	A/P-Wrkbasket Accl	23430600	B231	40,185
	A/P-Pcard Accrual	23430700	B231	37,876
	A/P-Misc Global	23431000	B231	200,274
	A/P-Proj Cost Accl	23435000	B231	650,922
	A/P-GRIR CapSvc	23436000	B231	7,243
	A/P Assoc Co	23510000	B233	1,593
	A/P Assoc Co-SCoBill	23520000	B233	(596,987)
	A/P Assoc Co-SCoBill	23520001	B233	890,752
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(161,246)
	Overall Result			2,604,588
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	2,928,168
	Accr FIT-Prior Yrs	23622000	B23612	(680,661)
	Accr SIT-Current Yr	23631000	B23612	144,935
	Accr SIT-Prior Yrs	23632000	B23612	(727,470)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	47,277
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,249,027
	Accr Tax-Use Tax	23654000	B23611	10,391
	Accr Tax-FRTax-IncTx	23654110	B23611	847,000
	Overall Result			5,818,666
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	721,151
	Overall Result			868,870
Other current liabilities	Accr Vacation Pay	24120000	B241	116,150
	Accr Power	24120200	B241	185,702
	Accr Legal	24120300	B241	37,717

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
	Accr Wages	24120600	B241	276,055
	Accr Insurance	24120700	B241	159,671
	Accr Insur Retro Adj	24120710	B241	209,426
	Accr Insur Unfunded	24120720	B241	63,067
	Accr Waste Disposal	24121000	B241	23,905
	Accr Retiree Medical	24121100	B241	19,500
	Accr DCP Contrib	24121200	B241	9,946
	Accr Bank Fees	24121400	B241	14,012
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	6,245
	Accr Incentive Plan	24123000	B241	383,194
	Accr Paving	24126200	B241	3,505
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,035
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	4
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	28
	WH PRTx Coll Pay FIT	24142010	B241	483
	WH PRTx Coll PayFICA	24142013	B241	(734)
	WH PR-ESPP	24142014	B241	3,145
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	9,130
	GRIR-Stock C - Chem	24163000	B241	18,159
	GRIR-Non-inventory	24164000	B241	32,709
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	465
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(11,308,153)
	CFO Sales Tax-CIS	24172100	B241	11,591,642
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,144,005
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,642,740
	Adv Constr-NT Hydr	25215000	B252	65,157
	Adv Constr-NT WIP	25217000	B252	204,507
	Adv Constr-Tax Svcs	25223000	B252	112,623
	Adv Constr-Tax WIP	25227000	B252	32,532
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,786,559
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	38,935,586
	Def SIT Liab-Other	25321000	B283	6,804,508
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	December 2016
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			45,757,762
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	9,871
	Unamort ITC-4%	25510200	B2551	45,504
	Unamort ITC-10%	25510300	B2551	373,577
	Overall Result			428,952
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	337,344
	RL-ITRR-Deficit Def	25622000	B253	(396,443)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(185,125)
	RL-ITRR-ITC GrUp3%	25626000	B253	6,060
	RL-ITRR-ITC GrUp4%	25626100	B253	29,075
	RL-ITRR-ITC GrUp10%	25626200	B253	215,883
	RL-Pension Tracker	25633000	B253	1,505,860
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	194,047
	RL-Cost of Removal	25700000	B1081	(1,047,281)
	RL-COR RWIP	25710000	B1862	(2,876,211)
	Overall Result			(2,216,792)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,505,859)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,505,860)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,102
	Accr OPEB MedSubs	26221500	B253	548,368
	Overall Result			783,470
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,729
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,775
	NQ Sav&Def Compens	26281800	B253	4,847
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	183,445
	Overall Result			220,286
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,371,873
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,074,853
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	72,759
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,289,670)
	AccAmort CIAC-Tax	27210000	B272	(773,169)
	Overall Result			15,011,694

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	466,530
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	7,649,912
	UP Struct&Imp TD	10130440	B3044	1,543,275
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	709,739
	UP Pump Eq Electric	10131120	B3112	4,872,450
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	277,228
	UP Pump Eq SS	10131152	B3112	1,433,601
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	13,205,006
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	129,015,508
	UP Svcs	10133300	B3334	28,429,043
	UP Meters	10133410	B3344	10,416,172
	UP Meter Installs	10133420	B3344	14,621,244
	UP Hydrants	10133500	B3354	9,320,868
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,014,944
	UP Trans Equip	10134100	B3415	4,092,925
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,398,599
	UP Laboratory Equip	10134400	B3445	159,690
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,161,317
	UP Misc Equip	10134700	B3475	1,106,435
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	162,097
	CCNC Struct&Imp P	10630420	B3042	585,549
	CCNC Struct&Imp WT	10630430	B3043	6,807,302
	CCNC Struct&Imp TD	10630440	B3044	43,791
	CCNC Struct&Imp AG	10630450	B3045	10,589,452
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	46,723
	CCNC WT Eq Non-Media	10632010	B3203	8,122,142
	CCNC Dist Resrvrs&St	10633000	B3304	69,301
	CCNC TD MainsNotClss	10633100	B3314	4,450,152
	CCNC Svcs	10633300	B3334	282,553

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
	CCNC Meters	10633410	B3344	173,762
	CCNC Meter Installs	10633420	B3344	166,574
	CCNC Hydrants	10633500	B3354	255,971
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,251,152
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	980,350
	CCNC Tool-Shop-GarEq	10634300	B3435	122,973
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	214,195
	CCNC Misc Equip	10634700	B3475	78,257
	Overall Result			298,156,791
Construction Work In Progress	CWIP	10700000	B105	2,342,622
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	98,485
	CWIP-EngClear Eng OH	10780120	B105	4,370
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			2,445,478
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(119,053,234)
	A/D - Salvage/Scrap	10802000	B1081	(4,284,856)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	37,964,911
	A/D - Reg Asset	10810000	B1081	(28,464)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(85,411,504)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	37,178
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	85
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(532,655)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(98,841)
	USBK TN - Main	13162600	B1312	146,069
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	507

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
	USBK TN-CC & ECheck	13162609	B1312	79,213
	USBK TN-FiServ	13162611	B1312	588
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	143
	USBK TN-CCEck ERetrn	13162614	B1312	(54)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	Suntrust TN	13180100	B1312	357,843
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	7,713
	Suntrust TN-NSF	13180116	B1312	1,175
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			928
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,537,377
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(3,830)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(479,742)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	140,862
	A/R Assoc Co-Recon	14510100	B142	12,197
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	23,157
	A/R AssocCo-Div Eqv	14573000	B145	1,775
	Misc A/R-Recon Acct	14610000	B142	428,800
	Misc A/R-Manual	14611000	B142	1,252
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	65,216
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(4,743)
	Overall Result			3,722,322
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,178,648
	Overall Result			2,178,648
Materials and Supplies	Inventory-Plant Mat	15110000	B151	650,266
	Inventory-Chemicals	15130000	B151	147,242
	Inventory-Other M&S	15140000	B153	2,706
	Inventry-Price Diff	15199997	B153	0
	Overall Result			800,213
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	259,556
	Prepaid Insur	16520000	B162	18,247
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(16,187)
	Prepaid Audit Fees	16540000	B162	8,290
	Prepaid Other	16550000	B162	27,295
	Prepaid Other-Global	16550010	B162	78,400

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
	Overall Result			390,601
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	36,269
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	621,887
	RA-ITRtR-St TaxChge	18505100	B1862	3,070,017
	RA-ITRtR-Accu Amort	18505500	B1862	(452,462)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	12,475
	RA-Unamort Debt Exp	18661000	B181	21,678
	RA-UnamortDebtExpI/C	18661500	B181	1,106,365
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	205,421
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,442,327
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	60,325
	Overall Result			60,325
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	36,269
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	621,887
	RA-ITRtR-St TaxChge	18505100	B1862	3,070,017
	RA-ITRtR-Accu Amort	18505500	B1862	(452,462)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	12,475
	RA-Unamort Debt Exp	18661000	B181	21,678
	RA-UnamortDebtExpI/C	18661500	B181	1,106,365
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	205,421
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	60,325
	Overall Result			6,502,652
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	34,445,812
	Overall Result			34,445,812
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			213,922
	Overall Result			30,948,950
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(314,036)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,385,964

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(314,036)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,385,964
Short-Term Debt	IHC Bank	23121000	B234	4,179,156
	IHC Clear Out Pymt	23121001	B234	(84,859)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			2,954,641
Accounts Payable	A/P-Recon Acct	23410000	B231	958,185
	A/P I/C-Recon	23410100	B231	40,688
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	18,150
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	118,825
	A/P-Wrkbasket Accl	23430600	B231	47,510
	A/P-Pcard Accrual	23430700	B231	49,430
	A/P-Misc Global	23431000	B231	77,922
	A/P-Proj Cost Accl	23435000	B231	842,547
	A/P-GRIR CapSvc	23436000	B231	19,166
	A/P Assoc Co	23510000	B233	4,775
	A/P Assoc Co-SCoBill	23520000	B233	(877,432)
	A/P Assoc Co-SCoBill	23520001	B233	668,565
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(161,246)
	Overall Result			1,807,085
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	2,986,336
	Accr FIT-Prior Yrs	23622000	B23612	(680,661)
	Accr SIT-Current Yr	23631000	B23612	158,560
	Accr SIT-Prior Yrs	23632000	B23612	(727,470)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	53,314
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,538,744
	Accr Tax-Use Tax	23654000	B23611	(2,267)
	Accr Tax-FRTax-IncTx	23654110	B23611	894,000
	Overall Result			6,220,556
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	979,342
	Overall Result			1,164,301
Other current liabilities	Accr Vacation Pay	24120000	B241	205,421
	Accr Power	24120200	B241	191,090
	Accr Legal	24120300	B241	58,020

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
	Accr Wages	24120600	B241	331,856
	Accr Insurance	24120700	B241	153,646
	Accr Insur Retro Adj	24120710	B241	209,426
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	27,000
	Accr Retiree Medical	24121100	B241	1,692
	Accr DCP Contrib	24121200	B241	12,215
	Accr Bank Fees	24121400	B241	5,319
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	7,740
	Accr Incentive Plan	24123000	B241	405,313
	Accr Paving	24126200	B241	6,305
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,055
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	28
	WH PRTx Coll Pay FIT	24142010	B241	483
	WH PRTx Coll PayFICA	24142013	B241	(734)
	WH PR-ESPP	24142014	B241	6,291
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	22,268
	GRIR-Stock C - Chem	24163000	B241	5,411
	GRIR-Non-inventory	24164000	B241	23,757
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	465
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(11,590,914)
	CFO Sales Tax-CIS	24172100	B241	11,910,818
	Def Rev-Curr Portion	24199700	B241	397,436
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,679,399
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,645,678
	Adv Constr-NT Hydr	25215000	B252	65,157
	Adv Constr-NT WIP	25217000	B252	296,221
	Adv Constr-Tax Svcs	25223000	B252	148,155
	Adv Constr-Tax WIP	25227000	B252	4,866
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,889,077
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	38,998,063
	Def SIT Liab-Other	25321000	B283	6,816,639
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	January 2017
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			45,832,370
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	9,613
	Unamort ITC-4%	25510200	B2551	45,107
	Unamort ITC-10%	25510300	B2551	367,868
	Overall Result			422,588
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	336,122
	RL-ITRR-Deficit Def	25622000	B253	(395,006)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(184,438)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,895
	RL-ITRR-ITC GrUp4%	25626100	B253	28,821
	RL-ITRR-ITC GrUp10%	25626200	B253	212,582
	RL-Pension Tracker	25633000	B253	1,489,819
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	179,411
	RL-Cost of Removal	25700000	B1081	(1,042,918)
	RL-COR RWIP	25710000	B1862	(2,910,726)
	Overall Result			(2,280,437)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,453,471)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,453,471)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	251,675
	Accr OPEB MedSubs	26221500	B253	551,005
	Overall Result			802,680
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,952
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	1,775
	NQ Sav&Def Compens	26281800	B253	4,850
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	183,445
	Overall Result			220,512
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,406,908
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,074,853
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	40,596
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,307,622)
	AccAmort CIAC-Tax	27210000	B272	(777,915)
	Overall Result			14,991,867

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	548,655
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	7,649,912
	UP Struct&Imp TD	10130440	B3044	1,543,275
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	709,739
	UP Pump Eq Electric	10131120	B3112	4,872,450
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	277,228
	UP Pump Eq SS	10131152	B3112	1,433,601
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	13,209,021
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	129,264,787
	UP Svcs	10133300	B3334	28,428,188
	UP Meters	10133410	B3344	10,419,218
	UP Meter Installs	10133420	B3344	14,621,244
	UP Hydrants	10133500	B3354	9,340,800
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,057,749
	UP Trans Equip	10134100	B3415	4,092,925
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,398,599
	UP Laboratory Equip	10134400	B3445	159,690
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,161,317
	UP Misc Equip	10134700	B3475	1,106,435
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	79,972
	CCNC Struct&Imp P	10630420	B3042	585,320
	CCNC Struct&Imp WT	10630430	B3043	6,808,894
	CCNC Struct&Imp TD	10630440	B3044	43,791
	CCNC Struct&Imp AG	10630450	B3045	10,590,094
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	14,457
	CCNC Pump Eq Electrc	10631120	B3112	2,405
	CCNC Pump Eq Other	10631150	B3112	63,199
	CCNC Pumping Eq SS	10631152	B3112	327,765
	CCNC WT Eq Non-Media	10632010	B3203	8,418,130
	CCNC Dist Resrvrs&St	10633000	B3304	69,755
	CCNC TD MainsNotClss	10633100	B3314	4,428,170
	CCNC Svcs	10633300	B3334	361,091

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
	CCNC Meters	10633410	B3344	226,228
	CCNC Meter Installs	10633420	B3344	169,406
	CCNC Hydrants	10633500	B3354	228,401
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,208,879
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	990,958
	CCNC Tool-Shop-GarEq	10634300	B3435	122,973
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	214,720
	CCNC Misc Equip	10634700	B3475	78,257
	Overall Result			299,124,508
Construction Work In Progress	CWIP	10700000	B105	1,887,975
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	141,137
	CWIP-EngClear Eng OH	10780120	B105	9,045
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			2,038,157
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(119,676,412)
	A/D - Salvage/Scrap	10802000	B1081	(4,284,856)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	37,972,340
	A/D - Reg Asset	10810000	B1081	(28,562)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(86,027,351)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	24,075
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(1,389,875)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(94,659)
	USBK TN - Main	13162600	B1312	165,059
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	96

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
	USBK TN-CC & ECheck	13162609	B1312	93,979
	USBK TN-FiServ	13162611	B1312	770
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	218
	USBK TN-CCEck ERetrn	13162614	B1312	(155)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	35
	Suntrust TN	13180100	B1312	268,306
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	10,041
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(920,144)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,232,740
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(369)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(446,109)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	163,130
	A/R Assoc Co-Recon	14510100	B142	15,107
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	36,735
	A/R AssocCo-Div Eqv	14573000	B145	1,775
	Misc A/R-Recon Acct	14610000	B142	427,492
	Misc A/R-Manual	14611000	B142	1,256
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	19,747
	Misc A/R-Employees	14613000	B142	349
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(4,743)
	Overall Result			3,447,110
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,206,850
	Overall Result			2,206,850
Materials and Supplies	Inventory-Plant Mat	15110000	B151	664,482
	Inventory-Chemicals	15130000	B151	158,935
	Inventory-Other M&S	15140000	B153	1,625
	Inventry-Price Diff	15199997	B153	0
	Overall Result			825,042
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	207,645
	Prepaid Insur	16520000	B162	109,149
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(32,374)
	Prepaid Audit Fees	16540000	B162	10,362
	Prepaid Other	16550000	B162	18,681
	Prepaid Other-Global	16550010	B162	183,182

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
	Overall Result			511,645
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	38,555
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	614,318
	RA-ITRtR-St TaxChge	18505100	B1862	3,073,703
	RA-ITRtR-Accu Amort	18505500	B1862	(456,488)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	11,852
	RA-Unamort Debt Exp	18661000	B181	21,502
	RA-UnamortDebtExpI/C	18661500	B181	1,102,199
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	205,421
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,431,739
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	58,542
	Overall Result			58,542
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	38,555
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	614,318
	RA-ITRtR-St TaxChge	18505100	B1862	3,073,703
	RA-ITRtR-Accu Amort	18505500	B1862	(456,488)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	11,852
	RA-Unamort Debt Exp	18661000	B181	21,502
	RA-UnamortDebtExpI/C	18661500	B181	1,102,199
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	205,421
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	58,542
	Overall Result			6,490,280
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	34,446,806
	Overall Result			34,446,806
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			598,769
	Overall Result			31,333,796
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(312,843)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,387,157

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(312,843)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,387,157
Short-Term Debt	IHC Bank	23121000	B234	5,914,699
	IHC Clear Out Pymt	23121001	B234	(66,956)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			4,708,087
Accounts Payable	A/P-Recon Acct	23410000	B231	749,661
	A/P I/C-Recon	23410100	B231	135,737
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	13,941
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	19,000
	A/P-Wrkbasket Accl	23430600	B231	26,892
	A/P-Pcard Accrual	23430700	B231	32,527
	A/P-Misc Global	23431000	B231	95,124
	A/P-Proj Cost Accl	23435000	B231	581,321
	A/P-GRIR CapSvc	23436000	B231	7,398
	A/P Assoc Co	23510000	B233	14,628
	A/P Assoc Co-SCoBill	23520000	B233	(645,408)
	A/P Assoc Co-SCoBill	23520001	B233	452,684
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(161,246)
	Overall Result			1,322,259
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	3,089,767
	Accr FIT-Prior Yrs	23622000	B23612	(680,661)
	Accr SIT-Current Yr	23631000	B23612	183,051
	Accr SIT-Prior Yrs	23632000	B23612	(727,470)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	57,078
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	679,494
	Accr Tax-Use Tax	23654000	B23611	(3,041)
	Accr Tax-FRTax-IncTx	23654110	B23611	941,000
	Overall Result			3,539,218
Interest Accrued	Accr Int-LTD	23720000	B2371	221,971
	Accr Int-LTD I/C	23730000	B2371	1,237,534
	Overall Result			1,459,505
Other current liabilities	Accr Vacation Pay	24120000	B241	205,421
	Accr Power	24120200	B241	181,814
	Accr Legal	24120300	B241	69,812

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
	Accr Wages	24120600	B241	312,330
	Accr Insurance	24120700	B241	115,985
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,200
	Accr Retiree Medical	24121100	B241	3,292
	Accr DCP Contrib	24121200	B241	12,189
	Accr Bank Fees	24121400	B241	4,607
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	7,749
	Accr Incentive Plan	24123000	B241	427,432
	Accr Paving	24126200	B241	33,150
	Accr Litigation	24126300	B241	10,000
	Unclaimed Cust Crdts	24133000	B241	5,077
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	38,483
	GRIR-Stock C - Chem	24163000	B241	3,578
	GRIR-Non-inventory	24164000	B241	69,655
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	0
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(11,910,589)
	CFO Sales Tax-CIS	24172100	B241	12,145,827
	Def Rev-Curr Portion	24199700	B241	197,236
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,383,717
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,599,195
	Adv Constr-NT Hydr	25215000	B252	60,388
	Adv Constr-NT WIP	25217000	B252	296,221
	Adv Constr-Tax Svcs	25223000	B252	146,077
	Adv Constr-Tax WIP	25227000	B252	7,332
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,838,214
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,108,064
	Def SIT Liab-Other	25321000	B283	6,836,354
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	February 2017
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			45,962,086
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	9,355
	Unamort ITC-4%	25510200	B2551	44,710
	Unamort ITC-10%	25510300	B2551	362,159
	Overall Result			416,224
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	334,900
	RL-ITRR-Deficit Def	25622000	B253	(393,569)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(183,751)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,730
	RL-ITRR-ITC GrUp4%	25626100	B253	28,567
	RL-ITRR-ITC GrUp10%	25626200	B253	209,281
	RL-Pension Tracker	25633000	B253	1,473,779
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	168,550
	RL-Cost of Removal	25700000	B1081	(1,003,458)
	RL-COR RWIP	25710000	B1862	(2,939,751)
	Overall Result			(2,299,721)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,511,822)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,511,822)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	214,865
	Accr OPEB MedSubs	26221500	B253	553,643
	Overall Result			768,508
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,175
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(1,781)
	NQ Sav&Def Compens	26281800	B253	4,851
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	183,445
	Overall Result			217,180
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,408,426
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,074,853
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	40,596
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,325,610)
	AccAmort CIAC-Tax	27210000	B272	(782,662)
	Overall Result			14,970,650

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	557,831
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	14,763,156
	UP Struct&Imp TD	10130440	B3044	1,543,275
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,874,855
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,433,601
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	21,654,978
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	129,591,113
	UP Svcs	10133300	B3334	28,470,811
	UP Meters	10133410	B3344	10,636,592
	UP Meter Installs	10133420	B3344	14,603,056
	UP Hydrants	10133500	B3354	9,375,277
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,074,402
	UP Trans Equip	10134100	B3415	4,092,925
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,402,312
	UP Laboratory Equip	10134400	B3445	156,482
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,282,076
	UP Misc Equip	10134700	B3475	1,112,378
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	70,795
	CCNC Struct&Imp P	10630420	B3042	571,140
	CCNC Struct&Imp WT	10630430	B3043	6,414,315
	CCNC Struct&Imp TD	10630440	B3044	43,791
	CCNC Struct&Imp AG	10630450	B3045	1,486,521
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrt Equ	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	329,756
	CCNC WT Eq Non-Media	10632010	B3203	2,407,961
	CCNC Dist Resrvrs&St	10633000	B3304	24,573
	CCNC TD MainsNotClss	10633100	B3314	4,859,880
	CCNC Svcs	10633300	B3334	489,595

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
	CCNC Meters	10633410	B3344	233,824
	CCNC Meter Installs	10633420	B3344	208,180
	CCNC Hydrants	10633500	B3354	239,985
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,185,600
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	992,509
	CCNC Tool-Shop-GarEq	10634300	B3435	119,261
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	93,961
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			300,317,922
Construction Work In Progress	CWIP	10700000	B105	1,979,324
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	183,079
	CWIP-EngClear Eng OH	10780120	B105	13,703
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			2,176,106
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(120,301,122)
	A/D - Salvage/Scrap	10802000	B1081	(4,338,983)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,008,864
	A/D - Reg Asset	10810000	B1081	(28,660)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(86,669,761)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	9,134
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(350,951)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(89,827)
	USBK TN - Main	13162600	B1312	111,378
	USBK TN-CustDD	13162606	B1312	(94)
	USBK TN-Cust LBX	13162608	B1312	57

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
	USBK TN-CC & ECheck	13162609	B1312	57,978
	USBK TN-FiServ	13162611	B1312	2,663
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	277
	USBK TN-CCEck ERetrn	13162614	B1312	(1,167)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	87
	Suntrust TN	13180100	B1312	192,836
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	4,843
	Suntrust TN-NSF	13180116	B1312	940
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(59,847)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,772,220
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(856)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(446,074)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	51,304
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	34,321
	A/R AssocCo-Div Eqv	14573000	B145	2,460
	Misc A/R-Recon Acct	14610000	B142	474,987
	Misc A/R-Manual	14611000	B142	1,361
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	57,061
	Misc A/R-Med Subsidy	14611500	B142	22,384
	Misc A/R-Employees	14613000	B142	57
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(8,590)
	Overall Result			3,960,635
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,836,711
	Overall Result			1,836,711
Materials and Supplies	Inventory-Plant Mat	15110000	B151	686,321
	Inventory-Chemicals	15130000	B151	145,877
	Inventory-Other M&S	15140000	B153	5,395
	Inventry-Price Diff	15199997	B153	0
	Overall Result			837,593
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	155,734
	Prepaid Insur	16520000	B162	65,826
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	161,805
	Prepaid Audit Fees	16540000	B162	14,628
	Prepaid Other	16550000	B162	18,915
	Prepaid Other-Global	16550010	B162	159,290

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
	Overall Result			591,198
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	40,801
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	606,749
	RA-ITRtR-St TaxChge	18505100	B1862	3,077,389
	RA-ITRtR-Accu Amort	18505500	B1862	(460,513)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	11,228
	RA-Unamort Debt Exp	18661000	B181	21,295
	RA-UnamortDebtExpI/C	18661500	B181	1,097,633
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	74,040
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,289,299
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	56,758
	Overall Result			56,758
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	40,801
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	606,749
	RA-ITRtR-St TaxChge	18505100	B1862	3,077,389
	RA-ITRtR-Accu Amort	18505500	B1862	(460,513)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	11,228
	RA-Unamort Debt Exp	18661000	B181	21,295
	RA-UnamortDebtExpI/C	18661500	B181	1,097,633
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	74,040
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	56,758
	Overall Result			6,346,057
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	34,454,876
	Overall Result			34,454,876
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			5,053
	Overall Result			30,740,080
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(311,649)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,388,351

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(311,649)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,388,351
Short-Term Debt	IHC Bank	23121000	B234	10,738,521
	IHC Clear Out Pymt	23121001	B234	2,705
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			9,601,570
Accounts Payable	A/P-Recon Acct	23410000	B231	437,704
	A/P I/C-Recon	23410100	B231	91,686
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	15,192
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	53,561
	A/P-Wrkbasket Accl	23430600	B231	23,475
	A/P-Pcard Accrual	23430700	B231	31,109
	A/P-Misc Global	23431000	B231	90,227
	A/P-Proj Cost Accl	23435000	B231	928,729
	A/P-GRIR CapSvc	23436000	B231	27,999
	A/P Assoc Co	23510000	B233	713
	A/P Assoc Co-SCoBill	23520000	B233	(415,949)
	A/P Assoc Co-SCoBill	23520001	B233	665,248
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			1,949,694
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	1,519,643
	Accr FIT-Prior Yrs	23622000	B23612	(1,270,597)
	Accr SIT-Current Yr	23631000	B23612	211,229
	Accr SIT-Prior Yrs	23632000	B23612	(304,220)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	14,146
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	925,286
	Accr Tax-Use Tax	23654000	B23611	(566)
	Accr Tax-FRTax-IncTx	23654110	B23611	561,000
	Overall Result			1,655,920
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	449,076
	Overall Result			485,075
Other current liabilities	Accr Vacation Pay	24120000	B241	74,040
	Accr Power	24120200	B241	152,351
	Accr Legal	24120300	B241	91,450

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
	Accr Wages	24120600	B241	133,045
	Accr Insurance	24120700	B241	72,628
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	57,061
	Accr Waste Disposal	24121000	B241	39,570
	Accr Retiree Medical	24121100	B241	5,250
	Accr DCP Contrib	24121200	B241	15,123
	Accr Bank Fees	24121400	B241	10,993
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,226
	Accr Incentive Plan	24123000	B241	69,040
	Accr Paving	24126200	B241	35,622
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	5,144
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	7,254
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,768
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	29,051
	GRIR-Stock C - Chem	24163000	B241	8,289
	GRIR-Non-inventory	24164000	B241	183,407
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	72
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(12,144,277)
	CFO Sales Tax-CIS	24172100	B241	12,431,892
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			1,711,469
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,864,701
	Adv Constr-NT Hydr	25215000	B252	60,388
	Adv Constr-NT WIP	25217000	B252	104,424
	Adv Constr-Tax Svcs	25223000	B252	145,989
	Adv Constr-Tax WIP	25227000	B252	19,210
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,923,713
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,148,530
	Def SIT Liab-Other	25321000	B283	6,866,243
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	March 2017
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,032,441
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	9,097
	Unamort ITC-4%	25510200	B2551	44,313
	Unamort ITC-10%	25510300	B2551	356,450
	Overall Result			409,860
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	333,678
	RL-ITRR-Deficit Def	25622000	B253	(392,132)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(183,064)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,565
	RL-ITRR-ITC GrUp4%	25626100	B253	28,313
	RL-ITRR-ITC GrUp10%	25626200	B253	205,980
	RL-Pension Tracker	25633000	B253	1,457,738
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	270,065
	RL-Cost of Removal	25700000	B1081	(2,900,662)
	RL-COR RWIP	25710000	B1862	(1,092,547)
	Overall Result			(2,267,065)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,459,433)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,459,433)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,102
	Accr OPEB MedSubs	26221500	B253	556,281
	Overall Result			791,383
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,405
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(1,096)
	NQ Sav&Def Compens	26281800	B253	4,853
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	158,622
	Overall Result			193,273
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,429,470
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,074,312
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	27,944
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,343,601)
	AccAmort CIAC-Tax	27210000	B272	(787,408)
	Overall Result			14,955,764

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,087,938
	UP Struct&Imp WT	10130430	B3043	14,869,930
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	1,270,475
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,874,855
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,433,601
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	21,659,012
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	129,824,279
	UP Svcs	10133300	B3334	28,678,531
	UP Meters	10133410	B3344	10,697,639
	UP Meter Installs	10133420	B3344	14,685,147
	UP Hydrants	10133500	B3354	9,383,566
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,175,493
	UP Trans Equip	10134100	B3415	4,092,925
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,497,637
	UP Laboratory Equip	10134400	B3445	156,482
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,311,147
	UP Misc Equip	10134700	B3475	1,112,378
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	571,140
	CCNC Struct&Imp WT	10630430	B3043	6,307,541
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,494,038
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrt Equ	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	373,372
	CCNC WT Eq Non-Media	10632010	B3203	2,448,765
	CCNC Dist Resrvrs&St	10633000	B3304	24,573
	CCNC TD MainsNotClss	10633100	B3314	4,827,958
	CCNC Svcs	10633300	B3334	338,854

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
	CCNC Meters	10633410	B3344	237,145
	CCNC Meter Installs	10633420	B3344	187,273
	CCNC Hydrants	10633500	B3354	249,398
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,106,518
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	996,224
	CCNC Tool-Shop-GarEq	10634300	B3435	23,935
	CCNC Laboratory Eq	10634400	B3445	3,153
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	64,890
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			300,844,246
Construction Work In Progress	CWIP	10700000	B105	2,383,607
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	230,573
	CWIP-EngClear Eng OH	10780120	B105	18,199
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			2,632,379
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(120,942,513)
	A/D - Salvage/Scrap	10802000	B1081	(4,339,844)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,042,319
	A/D - Reg Asset	10810000	B1081	(28,758)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(87,278,655)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	(22)
	BNYM TN-Cust LBX	13122608	B1312	29,434
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	92
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(227,481)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(93,049)
	USBK TN - Main	13162600	B1312	196,277
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	168

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
	USBK TN-CC & ECheck	13162609	B1312	58,380
	USBK TN-FiServ	13162611	B1312	(28,438)
	USBK TN-PennCrdt	13162612	B1312	1,703
	USBK TN-ERtrn-USBank	13162613	B1312	85
	USBK TN-CCEck ERetrn	13162614	B1312	(160)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	Suntrust TN	13180100	B1312	111,521
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	5,716
	Suntrust TN-NSF	13180116	B1312	781
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			56,973
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,431,711
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(5,727)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(490,109)
	Allow Uncoll-CISConv	14399999	B143	175
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	111,791
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	78,683
	A/R AssocCo-Div Eqv	14573000	B145	(1,096)
	Misc A/R-Recon Acct	14610000	B142	482,826
	Misc A/R-Manual	14611000	B142	1,362
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	25,022
	Misc A/R-Employees	14613000	B142	(30)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(8,590)
	Overall Result			3,626,017
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,446,703
	Overall Result			2,446,703
Materials and Supplies	Inventory-Plant Mat	15110000	B151	736,737
	Inventory-Chemicals	15130000	B151	132,150
	Inventory-Other M&S	15140000	B153	(9,217)
	Inventry-Price Diff	15199997	B153	0
	Overall Result			859,669
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	103,823
	Prepaid Insur	16520000	B162	136,387
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	143,826
	Prepaid Audit Fees	16540000	B162	8,290
	Prepaid Other	16550000	B162	1,453
	Prepaid Other-Global	16550010	B162	206,086

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
	Overall Result			614,865
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	43,172
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	599,180
	RA-ITRtR-St TaxChge	18505100	B1862	3,081,075
	RA-ITRtR-Accu Amort	18505500	B1862	(464,538)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	10,604
	RA-Unamort Debt Exp	18661000	B181	21,107
	RA-UnamortDebtExpI/C	18661500	B181	1,093,308
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	166,350
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,370,934
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	54,975
	Overall Result			54,975
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	43,172
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	599,180
	RA-ITRtR-St TaxChge	18505100	B1862	3,081,075
	RA-ITRtR-Accu Amort	18505500	B1862	(464,538)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	10,604
	RA-Unamort Debt Exp	18661000	B181	21,107
	RA-UnamortDebtExpI/C	18661500	B181	1,093,308
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	166,350
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	54,975
	Overall Result			6,425,909
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	34,454,876
	Overall Result			34,454,876
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			928,229
	Overall Result			31,663,256
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(310,456)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,389,544

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(310,456)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,389,544
Short-Term Debt	IHC Bank	23121000	B234	9,897,702
	IHC Clear Out Pymt	23121001	B234	(288)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			8,757,758
Accounts Payable	A/P-Recon Acct	23410000	B231	863,647
	A/P I/C-Recon	23410100	B231	106,309
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	9,625
	A/P-Contractd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	76,514
	A/P-Wrkbasket Accl	23430600	B231	27,462
	A/P-Pcard Accrual	23430700	B231	39,869
	A/P-Misc Global	23431000	B231	66,465
	A/P-Proj Cost Accl	23435000	B231	861,673
	A/P-GRIR CapSvc	23436000	B231	27,429
	A/P Assoc Co	23510000	B233	4,199
	A/P Assoc Co-SCoBill	23520000	B233	(630,927)
	A/P Assoc Co-SCoBill	23520001	B233	568,351
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,020,616
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	1,721,433
	Accr FIT-Prior Yrs	23622000	B23612	(1,270,597)
	Accr SIT-Current Yr	23631000	B23612	(336,911)
	Accr SIT-Prior Yrs	23632000	B23612	(304,220)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	16,334
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,222,937
	Accr Tax-Use Tax	23654000	B23611	2,058
	Accr Tax-FRTax-IncTx	23654110	B23611	608,000
	Overall Result			1,659,035
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	633,517
	Overall Result			706,756
Other current liabilities	Accr Vacation Pay	24120000	B241	166,350
	Accr Power	24120200	B241	190,956
	Accr Legal	24120300	B241	42,445

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
	Accr Wages	24120600	B241	136,544
	Accr Insurance	24120700	B241	72,628
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	20,735
	Accr Retiree Medical	24121100	B241	6,857
	Accr DCP Contrib	24121200	B241	16,001
	Accr Bank Fees	24121400	B241	6,963
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	9,860
	Accr Incentive Plan	24123000	B241	92,054
	Accr Incentive Plan	24126000	B241	2,500
	Accr Paving	24126200	B241	4,117
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,764
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	14,257
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	9,493
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	37,356
	GRIR-Stock C - Chem	24163000	B241	11,622
	GRIR-Non-inventory	24164000	B241	50,759
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	144
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(12,431,060)
	CFO Sales Tax-CIS	24172100	B241	12,712,548
	Def Rev-Curr Portion	24199700	B241	401,508
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			1,997,872
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,864,701
	Adv Constr-NT Hydr	25215000	B252	60,388
	Adv Constr-NT WIP	25217000	B252	104,424
	Adv Constr-Tax Svcs	25223000	B252	145,989
	Adv Constr-Tax WIP	25227000	B252	28,210
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			3,932,713
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,339,454
	Def SIT Liab-Other	25321000	B283	6,894,158
	Def FIT Liab-Curr	25340000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	April 2017
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,251,280
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	8,839
	Unamort ITC-4%	25510200	B2551	43,916
	Unamort ITC-10%	25510300	B2551	350,741
	Overall Result			403,496
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	332,456
	RL-ITRR-Deficit Def	25622000	B253	(390,695)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(182,377)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,400
	RL-ITRR-ITC GrUp4%	25626100	B253	28,059
	RL-ITRR-ITC GrUp10%	25626200	B253	202,679
	RL-Pension Tracker	25633000	B253	1,441,698
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	257,328
	RL-Cost of Removal	25700000	B1081	(2,930,023)
	RL-COR RWIP	25710000	B1862	(1,076,989)
	Overall Result			(2,312,465)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,407,044)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,407,045)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	255,338
	Accr OPEB MedSubs	26221500	B253	558,919
	Overall Result			814,257
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,635
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(1,096)
	NQ Sav&Def Compens	26281800	B253	4,855
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	158,622
	Overall Result			193,505
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,429,470
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,074,312
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	27,944
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,361,612)
	AccAmort CIAC-Tax	27210000	B272	(792,155)
	Overall Result			14,933,007

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,077,737
	UP Struct&Imp WT	10130430	B3043	11,887,982
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,332,886
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,817,748
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,759,898
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	23,520,240
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	130,072,233
	UP Svcs	10133300	B3334	28,735,746
	UP Meters	10133410	B3344	10,688,683
	UP Meter Installs	10133420	B3344	14,684,779
	UP Hydrants	10133500	B3354	9,401,941
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,234,924
	UP Trans Equip	10134100	B3415	4,096,641
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	156,321
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,311,147
	UP Misc Equip	10134700	B3475	1,099,981
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	571,140
	CCNC Struct&Imp WT	10630430	B3043	6,312,036
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,494,038
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	71,311
	CCNC WT Eq Non-Media	10632010	B3203	2,450,132
	CCNC Dist Resvrs&St	10633000	B3304	24,573
	CCNC TD MainsNotClss	10633100	B3314	4,733,144
	CCNC Svcs	10633300	B3334	362,323
	CCNC Meters	10633410	B3344	286,568

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
	CCNC Meter Installs	10633420	B3344	315,759
	CCNC Hydrants	10633500	B3354	258,299
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,118,204
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	992,509
	CCNC Tool-Shop-GarEq	10634300	B3435	3,566
	CCNC Laboratory Eq	10634400	B3445	3,447
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	141,453
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			301,313,826
Construction Work In Progress	CWIP	10700000	B105	2,873,345
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	304,819
	CWIP-EngClear Eng OH	10780120	B105	23,805
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			3,201,969
Utility Plant Accumulated Depreciation/A	A/D - UP in Service	10801000	B1081	(121,584,841)
	A/D - Salvage/Scrap	10802000	B1081	(4,339,844)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,206,939
	A/D - Reg Asset	10810000	B1081	(28,856)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(87,756,462)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	(22)
	BNYM TN-Cust LBX	13122608	B1312	42,417
	BNYM TN-ORCC	13122609	B1312	(19,967)
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	70
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(267,279)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	(1,115)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(90,963)
	USBK TN - Main	13162600	B1312	164,739
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	117
	USBK TN-CC & ECheck	13162609	B1312	95,098
	USBK TN-FiServ	13162611	B1312	629

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	278
	USBK TN-CCEck ERetrn	13162614	B1312	(558)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	Suntrust TN	13180100	B1312	477,196
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	10,013
	Suntrust TN-NSF	13180116	B1312	1,364
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			413,982
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,553,592
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(833)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(470,832)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	1,330
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	5,896
	A/R AssocCo-Div Eqv	14573000	B145	(1,096)
	Misc A/R-Recon Acct	14610000	B142	503,957
	Misc A/R-Manual	14611000	B142	1,484
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	27,660
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(8,590)
	Overall Result			3,612,567
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,307,248
	Overall Result			2,307,248
Materials and Supplies	Inventory-Plant Mat	15110000	B151	884,318
	Inventory-Chemicals	15130000	B151	197,356
	Inventory-Other M&S	15140000	B153	(48,290)
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,033,384
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	51,911
	Prepaid Insur	16520000	B162	98,507
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	125,848
	Prepaid Audit Fees	16540000	B162	11,055
	Prepaid Other	16550000	B162	(7,160)
	Prepaid Other-Global	16550010	B162	202,557
	Overall Result			497,717
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	46,523
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	591,611
	RA-ITRtR-St TaxChge	18505100	B1862	3,084,761
	RA-ITRtR-Accu Amort	18505500	B1862	(468,563)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	9,980
	RA-Unamort Debt Exp	18661000	B181	20,918
	RA-UnamortDebtExpI/C	18661500	B181	1,088,983
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	166,350
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,361,240
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	53,192
	Overall Result			53,192
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	46,523
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	591,611
	RA-ITRtR-St TaxChge	18505100	B1862	3,084,761
	RA-ITRtR-Accu Amort	18505500	B1862	(468,563)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	9,980
	RA-Unamort Debt Exp	18661000	B181	20,918
	RA-UnamortDebtExpI/C	18661500	B181	1,088,983
	RA-Def Pension	18641000	B1862	0
	RA-Def Vacation Pay	18680101	B174	166,350
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	53,192
	Overall Result			6,414,431
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,456,152
	Overall Result			38,456,152
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			1,649,669
	Overall Result			32,384,696
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disc-Inside	22110400	B221	(309,262)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,390,738
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disc-Inside	22110400	B221	(309,262)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,390,738

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
Short-Term Debt	IHC Bank	23121000	B234	4,643,564
	IHC Clear Out Pymt	23121001	B234	(2,413)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,501,496
Accounts Payable	A/P-Recon Acct	23410000	B231	536,126
	A/P I/C-Recon	23410100	B231	135,457
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	12,664
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	53,561
	A/P-Wrkbasket Accrl	23430600	B231	46,243
	A/P-Pcard Accrual	23430700	B231	36,331
	A/P-Misc Global	23431000	B231	92,492
	A/P-Proj Cost Accrl	23435000	B231	1,057,262
	A/P-GRIR CapSvc	23436000	B231	5,916
	A/P Assoc Co	23510000	B233	20,176
	A/P Assoc Co-SCoBill	23520000	B233	(489,668)
	A/P Assoc Co-SCoBill	23520001	B233	748,886
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,255,445
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	719,859
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	(273,135)
	Accr SIT-Prior Yrs	23632000	B23612	(304,220)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	23,622
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,520,588
	Accr Tax-Use Tax	23654000	B23611	(279,316)
	Accr Tax-FRTax-IncTx	23654110	B23611	655,000
	Overall Result			2,047,546
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	891,709
	Overall Result			1,002,188
Other current liabilities	Accr Vacation Pay	24120000	B241	166,350
	Accr Power	24120200	B241	155,531
	Accr Legal	24120300	B241	24,337
	Accr Wages	24120600	B241	212,936
	Accr Insurance	24120700	B241	89,793
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	33,000

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
	Accr Retiree Medical	24121100	B241	8,771
	Accr DCP Contrib	24121200		8,397
	Acc Health Save Acct	24121300	B241	(600)
	Accr Bank Fees	24121400	B241	12,830
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	4,930
	Accr Incentive Plan	24123000	B241	115,067
	Accr Incentive Plan	24126000	B241	2,500
	Accr Paving	24126200	B241	2,908
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,781
	Unclaimed A/P Checks	24133200	B241	2,995
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	83,493
	GRIR-Stock C - Chem	24163000	B241	11,562
	GRIR-Non-inventory	24164000	B241	66,674
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	216
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(12,429,546)
	CFO Sales Tax-CIS	24172100	B241	13,021,184
	Def Rev-Curr Portion	24199700	B241	200,754
	Other CurrLiab/Tax	24199800	B241	0
	Adv Constr-Current	25299900	B252	271,000
	Overall Result			2,214,341
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,864,272
	Adv Constr-NT Hydr	25215000	B252	60,388
	Adv Constr-NT WIP	25217000	B252	166,400
	Adv Constr-Tax Svcs	25223000	B252	145,989
	Adv Constr-Tax WIP	25227000	B252	44,578
	Adv Constr-Rcls Curr	25280000	B252	(271,000)
	Overall Result			4,010,628
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,543,182
	Def SIT Liab-Other	25321000	B283	6,936,128
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,496,978
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	8,581

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2017
	Unamort ITC-4%	25510200	B2551	43,519
	Unamort ITC-10%	25510300	B2551	345,032
	Overall Result			397,132
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	331,234
	RL-ITRR-Deficit Def	25622000	B253	(389,258)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(181,690)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,235
	RL-ITRR-ITC GrUp4%	25626100	B253	27,805
	RL-ITRR-ITC GrUp10%	25626200	B253	199,378
	RL-Pension Tracker	25633000	B253	1,425,657
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	243,643
	RL-Cost of Removal	25700000	B1081	(2,927,139)
	RL-COR RWIP	25710000	B1862	(1,098,935)
	Overall Result			(2,364,069)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,460,424)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,460,424)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	214,864
	Accr OPEB MedSubs	26221500	B253	561,557
	Overall Result			776,421
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,136
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(1,096)
	NQ Sav&Def Compens	26281800	B253	8,958
	FIN 48 Reserve-Fed	26580000	B265	2,596
	FIN 48 Reserve-State	26581000	B265	160,203
	Overall Result			196,690
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,427,683
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,076,528
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	80,329
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,379,623)
	AccAmort CIAC-Tax	27210000	B272	(796,901)
	Overall Result			14,963,063

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,077,737
	UP Struct&Imp WT	10130430	B3043	11,887,982
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,332,886
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,817,748
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,756,457
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	23,520,240
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	130,736,219
	UP Svcs	10133300	B3334	28,879,579
	UP Meters	10133410	B3344	10,785,718
	UP Meter Installs	10133420	B3344	14,941,704
	UP Hydrants	10133500	B3354	9,437,426
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,206,165
	UP Trans Equip	10134100	B3415	4,096,641
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	156,321
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,311,147
	UP Misc Equip	10134700	B3475	1,099,981
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	572,173
	CCNC Struct&Imp WT	10630430	B3043	6,313,531
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,493,806
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	71,234
	CCNC WT Eq Non-Media	10632010	B3203	2,459,203
	CCNC Dist Resrvrs&St	10633000	B3304	24,713
	CCNC TD MainsNotClss	10633100	B3314	5,093,444
	CCNC Svcs	10633300	B3334	375,315
	CCNC Meters	10633410	B3344	276,456
	CCNC Meter Installs	10633420	B3344	195,873

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	CCNC Hydrants	10633500	B3354	239,148
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,218,418
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	1,021,333
	CCNC Tool-Shop-GarEq	10634300	B3435	3,566
	CCNC Laboratory Eq	10634400	B3445	3,447
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	141,285
	CCNC Misc Equip	10634700	B3475	60,753
	Overall Result			302,844,365
Construction Work In Progress	CWIP	10700000	B105	3,084,130
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	311,346
	CWIP-EngClear Eng OH	10780120	B105	28,330
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			3,423,807
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(122,221,721)
	A/D - Salvage/Scrap	10802000	B1081	(4,339,844)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,256,196
	A/D - Reg Asset	10810000	B1081	(28,954)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(88,344,182)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	17,851
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(360,928)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(99,363)
	USBK TN - Main	13162600	B1312	130,396
	USBK TN-CustDD	13162606	B1312	(12,500)
	USBK TN-Cust LBX	13162608	B1312	228
	USBK TN-CC & ECheck	13162609	B1312	84,063
	USBK TN-FiServ	13162611	B1312	3,471
	USBK TN-PennCrdt	13162612	B1312	579
	USBK TN-ERtrn-USBank	13162613	B1312	290

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	USBK TN-CCEck ERetrn	13162614	B1312	(416)
	USBK TN-Cust ARC	13162615	B1312	12,464
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	Suntrust TN	13180100	B1312	220,760
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	6,167
	Suntrust TN-NSF	13180116	B1312	545
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			5,608
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,858,371
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	315,203
	A/R-Pymt Clarificatn	14100998	B141	(178)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(484,846)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	19,148
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	51,628
	A/R AssocCo-Div Eqv	14573000	B145	(401)
	Misc A/R-Recon Acct	14610000	B142	481,422
	Misc A/R-Manual	14611000	B142	8,735
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	61,049
	Misc A/R-Med Subsidy	14611500	B142	30,298
	Misc A/R-Employees	14613000	B142	278
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,162)
	Overall Result			4,328,543
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,264,262
	Overall Result			2,264,262
Materials and Supplies	Inventory-Plant Mat	15110000	B151	793,929
	Inventory-Chemicals	15130000	B151	147,337
	Inventory-Other M&S	15140000	B153	19,771
	Inventory-Price Diff	15199997	B153	0
	Overall Result			961,038
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	0
	Prepaid Insur	16520000	B162	169,611
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	107,870
	Prepaid Audit Fees	16540000	B162	6,910
	Prepaid Other	16550000	B162	0
	Prepaid Other-Global	16550010	B162	181,980
	Overall Result			481,371
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	50,604
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	584,042

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	RA-ITRtR-St TaxChge	18505100	B1862	3,088,447
	RA-ITRtR-Accu Amort	18505500	B1862	(472,589)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	9,357
	RA-Unamort Debt Exp	18661000	B181	20,730
	RA-UnamortDebtExpI/C	18661500	B181	1,084,658
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	2,992,085
	RA-COR RWIP	18680100	B1862	1,089,958
	RA-Def Vacation Pay	18680101	B174	70,643
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			10,338,611
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	51,409
	Overall Result			51,409
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	50,604
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	584,042
	RA-ITRtR-St TaxChge	18505100	B1862	3,088,447
	RA-ITRtR-Accu Amort	18505500	B1862	(472,589)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	9,357
	RA-Unamort Debt Exp	18661000	B181	20,730
	RA-UnamortDebtExpI/C	18661500	B181	1,084,658
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	2,992,085
	RA-COR RWIP	18680100	B1862	1,089,958
	RA-Def Vacation Pay	18680101	B174	70,643
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	51,409
	Overall Result			10,390,019
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,468,121
	Overall Result			38,468,121
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			1,808,103
	Overall Result			32,543,130
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(308,069)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,391,931
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(308,069)
	Bonds-Interco	22115000	B221	67,000,000

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	Overall Result			72,391,931
Short-Term Debt	IHC Bank	23121000	B234	4,909,703
	IHC Clear Out Pymt	23121001	B234	94,514
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,864,562
Accounts Payable	A/P-Recon Acct	23410000	B231	611,326
	A/P I/C-Recon	23410100	B231	82,392
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	10,688
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	105,586
	A/P-Wrkbasket Accrl	23430600	B231	49,242
	A/P-Pcard Accrual	23430700	B231	37,635
	A/P-Gcard Clear	23411400	B231	61,467
	A/P-Pcard Clear	23411500	B231	(8,267)
	A/P-Misc Global	23431000	B231	86,140
	A/P-Proj Cost Accrl	23435000	B231	1,068,273
	A/P-GRIR CapSvc	23436000	B231	5,411
	A/P Assoc Co	23510000	B233	2,521
	A/P Assoc Co-SCoBill	23520000	B233	(742,990)
	A/P Assoc Co-SCoBill	23520001	B233	1,520,496
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,889,921
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	410,990
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	40,809
	Accr SIT-Prior Yrs	23632000	B23612	(840,513)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	30,964
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,818,238
	Accr Tax-Use Tax	23654000	B23611	(560,071)
	Accr Tax-FRTax-IncTx	23654110	B23611	702,000
	Overall Result			1,587,566
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	708,706
	Overall Result			856,425
Other current liabilities	Accr Vacation Pay	24120000	B241	70,643
	Accr Power	24120200	B241	197,241
	Accr Legal	24120300	B241	24,321
	Accr Wages	24120600	B241	290,217
	Accr Insurance	24120700	B241	106,712
	Accr Insur Retro Adj	24120710	B241	144,476

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	Accr Insur Unfunded	24120720	B241	61,049
	Accr Waste Disposal	24121000	B241	27,500
	Accr Retiree Medical	24121100	B241	11,000
	Accr DCP Contrib	24121200	B241	10,803
	Acc Health Save Acct	24121300	B241	(750)
	Accr Bank Fees	24121400	B241	16,118
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	6,670
	Accr Incentive Plan	24123000	B241	138,171
	Accr Incentive Plan	24126000	B241	2,500
	Accr Paving	24126200	B241	2,678
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,796
	Unclaimed A/P Checks	24133200	B241	3,261
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,621
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	15,318
	GRIR-Stock C - Chem	24163000	B241	18,116
	GRIR-Non-inventory	24164000	B241	101,210
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	288
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(12,456,492)
	CFO Sales Tax-CIS	24172100	B241	13,329,962
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	315,203
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,683,628
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,814,490
	Adv Constr-NT Hydr	25215000	B252	60,038
	Adv Constr-NT WIP	25217000	B252	205,270
	Adv Constr-Tax Svcs	25223000	B252	190,227
	Adv Constr-Tax WIP	25227000	B252	18,544
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			4,049,569
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,656,416
	Def SIT Liab-Other	25321000	B283	6,969,251
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2017
	Overall Result			46,643,335
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	8,323
	Unamort ITC-4%	25510200	B2551	43,122
	Unamort ITC-10%	25510300	B2551	339,323
	Overall Result			390,768
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	330,012
	RL-ITRR-Deficit Def	25622000	B253	(387,821)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(181,003)
	RL-ITRR-ITC GrUp3%	25626000	B253	5,070
	RL-ITRR-ITC GrUp4%	25626100	B253	27,551
	RL-ITRR-ITC GrUp10%	25626200	B253	196,077
	RL-Pension Tracker	25633000	B253	1,409,617
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	271,079
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			1,670,582
Accrued Pension	Accr Pension Exp	26212000	B253	(1,408,035)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,408,035)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,101
	Accr OPEB MedSubs	26221500	B253	564,195
	Overall Result			799,296
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,366
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(401)
	NQ Sav&Def Compens	26281800	B253	8,962
	FIN 48 Reserve-Fed	26580000	B265	478
	FIN 48 Reserve-State	26581000	B265	148,904
	Overall Result			184,202
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,868,646
	CIAC-NT Ext Dep	27112000	B271	5,431,683
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	103,675
	CIAC-NT Hydrants	27115000	B271	1,076,528
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	106,212
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,065,289
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,397,636)
	AccAmort CIAC-Tax	27210000	B272	(801,648)
	Overall Result			14,970,186

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,077,737
	UP Struct&Imp WT	10130430	B3043	17,995,848
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,340,402
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,817,748
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,756,457
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,632,906
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	130,792,836
	UP Svcs	10133300	B3334	28,883,473
	UP Meters	10133410	B3344	10,788,961
	UP Meter Installs	10133420	B3344	14,941,704
	UP Hydrants	10133500	B3354	9,440,151
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,217,130
	UP Trans Equip	10134100	B3415	4,350,461
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,550,113
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	571,140
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,485,256
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	101,083
	CCNC WT Eq Non-Media	10632010	B3203	368,904
	CCNC Dist Resrvrs&St	10633000	B3304	23,679
	CCNC TD MainsNotClss	10633100	B3314	5,187,663
	CCNC Svcs	10633300	B3334	485,661
	CCNC Meters	10633410	B3344	317,080
	CCNC Meter Installs	10633420	B3344	213,941

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	CCNC Hydrants	10633500	B3354	250,594
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,212,643
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	767,513
	CCNC Tool-Shop-GarEq	10634300	B3435	3,566
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	108,962
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			303,239,802
Construction Work In Progress	CWIP	10700000	B105	5,142,942
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	336,198
	CWIP-EngClear Eng OH	10780120	B105	30,829
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			5,509,969
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(122,861,033)
	A/D - Salvage/Scrap	10802000	B1081	(4,339,844)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,289,843
	A/D - Reg Asset	10810000	B1081	(29,052)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(88,949,945)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	50,817
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(351,571)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(110,059)
	USBK TN - Main	13162600	B1312	153,653
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	36
	USBK TN-CC & ECheck	13162609	B1312	89,236
	USBK TN-1st Tech	13162610	B1312	70
	USBK TN-FiServ	13162611	B1312	10,266
	USBK TN-PennCrdt	13162612	B1312	280

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	USBK TN-ERtrn-USBank	13162613	B1312	165
	USBK TN-CCEck ERetrn	13162614	B1312	(258)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	18
	Suntrust TN	13180100	B1312	150,313
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	3,445
	Suntrust TN-NSF	13180116	B1312	960
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(666)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,183,387
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(30,978)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(525,285)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	22,604
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	173,343
	A/R AssocCo-Div Eqv	14573000	B145	(401)
	Misc A/R-Recon Acct	14610000	B142	481,579
	Misc A/R-Manual	14611000	B142	1,382
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	31,811
	Misc A/R-Employees	14613000	B142	(28)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,162)
	Overall Result			4,325,251
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,587,967
	Overall Result			2,587,967
Materials and Supplies	Inventory-Plant Mat	15110000	B151	785,138
	Inventory-Chemicals	15130000	B151	219,742
	Inventory-Other M&S	15140000	B153	0
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,004,881
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	472,503
	Prepaid Insur	16520000	B162	121,808
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	89,891
	Prepaid Audit Fees	16540000	B162	9,376
	Prepaid Other	16550000	B162	0
	Prepaid Other-Global	16550010	B162	161,528
	Overall Result			870,106
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	54,733
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	RA-ITRtR-Other	18504500	B1862	576,473
	RA-ITRtR-St TaxChge	18505100	B1862	3,092,133
	RA-ITRtR-Accu Amort	18505500	B1862	(476,614)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	8,733
	RA-Unamort Debt Exp	18661000	B181	20,541
	RA-UnamortDebtExpI/C	18661500	B181	1,080,332
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	162,953
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,339,961
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	49,625
	Overall Result			49,625
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	54,733
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	576,473
	RA-ITRtR-St TaxChge	18505100	B1862	3,092,133
	RA-ITRtR-Accu Amort	18505500	B1862	(476,614)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	8,733
	RA-Unamort Debt Exp	18661000	B181	20,541
	RA-UnamortDebtExpI/C	18661500	B181	1,080,332
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	162,953
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	49,625
	Overall Result			6,389,587
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,468,121
	Overall Result			38,468,121
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			2,726,413
	Overall Result			33,461,440
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(306,875)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,393,125
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(306,875)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,393,125
Short-Term Debt	IHC Bank	23121000	B234	4,686,236
	IHC Clear Out Pymt	23121001	B234	(2,974)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,543,607
Accounts Payable	A/P-Recon Acct	23410000	B231	569,701
	A/P I/C-Recon	23410100	B231	55,975
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	3,798
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	104,904
	A/P-Wrkbasket Accrl	23430600	B231	27,756
	A/P-Pcard Accrual	23430700	B231	56,160
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	75,405
	A/P-Proj Cost Accrl	23435000	B231	1,184,481
	A/P-GRIR CapSvc	23436000	B231	57,255
	A/P Assoc Co	23510000	B233	1,892
	A/P Assoc Co-SCoBill	23520000	B233	(719,983)
	A/P Assoc Co-SCoBill	23520001	B233	772,602
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(250)
	Overall Result			2,189,697
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	731,220
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	118,454
	Accr SIT-Prior Yrs	23632000	B23612	(759,285)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	33,300
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,115,889
	Accr Tax-Use Tax	23654000	B23611	3,021
	Accr Tax-FRTax-IncTx	23654110	B23611	749,000
	Overall Result			2,976,748
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	966,898
	Overall Result			1,151,857
Other current liabilities	Accr Vacation Pay	24120000	B241	162,953
	Accr Power	24120200	B241	188,889
	Accr Legal	24120300	B241	31,267
	Accr Wages	24120600	B241	304,104
	Accr Insurance	24120700	B241	90,610

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,000
	Accr Retiree Medical	24121100	B241	12,776
	Accr DCP Contrib	24121200	B241	12,066
	Acc Health Save Acct	24121300	B241	(750)
	Accr Bank Fees	24121400	B241	18,302
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	8,208
	Accr Incentive Plan	24123000	B241	161,199
	Accr Incentive Plan	24126000	B241	5,000
	Accr Paving	24126200	B241	3,135
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,810
	Unclaimed A/P Checks	24133200	B241	3,261
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	7,236
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	12,537
	GRIR-Stock C - Chem	24163000	B241	14,675
	GRIR-Non-inventory	24164000	B241	77,571
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	359
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(13,329,254)
	CFO Sales Tax-CIS	24172100	B241	13,662,134
	Def Rev-Curr Portion	24199700	B241	401,104
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,267,667
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,782,411
	Adv Constr-NT Hydr	25215000	B252	59,029
	Adv Constr-NT WIP	25217000	B252	172,729
	Adv Constr-Tax Svcs	25223000	B252	154,451
	Adv Constr-Tax WIP	25227000	B252	26,194
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,955,813
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	39,881,769
	Def SIT Liab-Other	25321000	B283	7,001,883
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2017
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			46,901,320
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	8,065
	Unamort ITC-4%	25510200	B2551	42,725
	Unamort ITC-10%	25510300	B2551	333,614
	Overall Result			384,404
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	328,790
	RL-ITRR-Deficit Def	25622000	B253	(386,384)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(180,316)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,905
	RL-ITRR-ITC GrUp4%	25626100	B253	27,297
	RL-ITRR-ITC GrUp10%	25626200	B253	192,776
	RL-Pension Tracker	25633000	B253	1,393,577
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	256,060
	RL-Cost of Removal	25700000	B1081	(3,802,368)
	RL-COR RWIP	25710000	B1862	(299,602)
	Overall Result			(2,465,264)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,355,646)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,355,646)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	255,338
	Accr OPEB MedSubs	26221500	B253	566,832
	Overall Result			822,170
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,595
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(401)
	NQ Sav&Def Compens	26281800	B253	8,968
	FIN 48 Reserve-Fed	26580000	B265	478
	FIN 48 Reserve-State	26581000	B265	148,904
	Overall Result			184,438
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	5,453,867
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,083,789
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,428,701
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,100,821
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,415,654)
	AccAmort CIAC-Tax	27210000	B272	(806,394)
	Overall Result			16,327,812

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,077,737
	UP Struct&Imp WT	10130430	B3043	17,995,848
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,340,402
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,809,811
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,786,305
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,632,906
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	130,972,430
	UP Svcs	10133300	B3334	28,964,436
	UP Meters	10133410	B3344	10,788,778
	UP Meter Installs	10133420	B3344	15,139,775
	UP Hydrants	10133500	B3354	9,432,752
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,217,130
	UP Trans Equip	10134100	B3415	4,350,461
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,550,113
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	571,140
	CCNC Struct&Imp WT	10630430	B3043	54,764
	CCNC Struct&Imp TD	10630440	B3044	3,140
	CCNC Struct&Imp AG	10630450	B3045	1,485,256
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	10,286
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	190,062
	CCNC WT Eq Non-Media	10632010	B3203	399,585
	CCNC Dist Resrvrs&St	10633000	B3304	23,679
	CCNC TD MainsNotClss	10633100	B3314	7,250,309
	CCNC Svcs	10633300	B3334	639,935
	CCNC Meters	10633410	B3344	333,393
	CCNC Meter Installs	10633420	B3344	210,593

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	CCNC Hydrants	10633500	B3354	409,875
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,219,839
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	767,519
	CCNC Tool-Shop-GarEq	10634300	B3435	3,566
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	165,099
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			306,353,114
Construction Work In Progress	CWIP	10700000	B105	4,005,524
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	307,085
	CWIP-EngClear Eng OH	10780120	B105	35,828
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			4,348,438
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(123,501,078)
	A/D - Salvage/Scrap	10802000	B1081	(4,389,249)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,400,988
	A/D - Reg Asset	10810000	B1081	(29,144)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(89,528,343)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	17,856
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	50
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(238,974)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(98,796)
	USBK TN - Main	13162600	B1312	159,440
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	57,555
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	4,909
	USBK TN-PennCrdt	13162612	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	USBK TN-ERtrn-USBank	13162613	B1312	53
	USBK TN-CCEck ERetrn	13162614	B1312	(582)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	Suntrust TN	13180100	B1312	559,206
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	4,472
	Suntrust TN-NSF	13180116	B1312	1,748
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			468,901
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,935,205
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(29)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(489,504)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	71,007
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	23,200
	A/R AssocCo-Div Eqv	14573000	B145	(401)
	Misc A/R-Recon Acct	14610000	B142	476,249
	Misc A/R-Manual	14611000	B142	1,716
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	34,449
	Misc A/R-Employees	14613000	B142	(2)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,162)
	Overall Result			4,039,728
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,549,130
	Overall Result			2,549,130
Materials and Supplies	Inventory-Plant Mat	15110000	B151	777,363
	Inventory-Chemicals	15130000	B151	174,842
	Inventory-Other M&S	15140000	B153	9,044
	Inventry-Price Diff	15199997	B153	0
	Overall Result			961,249
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	420,592
	Prepaid Insur	16520000	B162	74,503
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	71,913
	Prepaid Audit Fees	16540000	B162	5,223
	Prepaid Other	16550000	B162	83,487
	Prepaid Other-Global	16550010	B162	135,005
	Overall Result			805,724
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	37,725
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	RA-ITRtR-Other	18504500	B1862	568,904
	RA-ITRtR-St TaxChge	18505100	B1862	3,095,819
	RA-ITRtR-Accu Amort	18505500	B1862	(480,639)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	8,109
	RA-Unamort Debt Exp	18661000	B181	20,353
	RA-UnamortDebtExpI/C	18661500	B181	1,076,007
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	162,953
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,309,908
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	47,842
	Overall Result			47,842
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	37,725
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	568,904
	RA-ITRtR-St TaxChge	18505100	B1862	3,095,819
	RA-ITRtR-Accu Amort	18505500	B1862	(480,639)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	8,109
	RA-Unamort Debt Exp	18661000	B181	20,353
	RA-UnamortDebtExpI/C	18661500	B181	1,076,007
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	162,953
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	47,842
	Overall Result			6,357,750
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,469,387
	Overall Result			38,469,387
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			3,718,457
	Overall Result			34,453,485
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(305,681)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,394,319
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(305,681)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,394,319
Short-Term Debt	IHC Bank	23121000	B234	3,118,058
	IHC Clear Out Pymt	23121001	B234	(1,281)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			1,977,122
Accounts Payable	A/P-Recon Acct	23410000	B231	627,146
	A/P I/C-Recon	23410100	B231	45,601
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	3,645
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	30,630
	A/P-Wrkbasket Accrl	23430600	B231	36,596
	A/P-Pcard Accrual	23430700	B231	47,149
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	96,304
	A/P-Proj Cost Accrl	23435000	B231	1,725,708
	A/P-GRIR CapSvc	23436000	B231	20,484
	A/P Assoc Co	23510000	B233	16,227
	A/P Assoc Co-SCoBill	23520000	B233	(599,259)
	A/P Assoc Co-SCoBill	23520001	B233	661,139
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,711,369
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	1,051,026
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	195,516
	Accr SIT-Prior Yrs	23632000	B23612	(759,285)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	41,547
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,413,540
	Accr Tax-Use Tax	23654000	B23611	2,175
	Accr Tax-FRTax-IncTx	23654110	B23611	796,000
	Overall Result			3,725,667
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,225,090
	Overall Result			1,447,288
Other current liabilities	Accr Vacation Pay	24120000	B241	162,953
	Accr Power	24120200	B241	203,054
	Accr Legal	24120300	B241	48,357
	Accr Wages	24120600	B241	384,787
	Accr Insurance	24120700	B241	108,377

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,000
	Accr Retiree Medical	24121100	B241	14,732
	Accr DCP Contrib	24121200	B241	15,324
	Acc Health Save Acct	24121300	B241	(250)
	Accr Bank Fees	24121400	B241	20,410
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,592
	Accr Incentive Plan	24123000	B241	184,228
	Accr Incentive Plan	24126000	B241	6,000
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,839
	Unclaimed A/P Checks	24133200	B241	4,500
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	285
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	19,937
	GRIR-Stock C - Chem	24163000	B241	28,989
	GRIR-Non-inventory	24164000	B241	139,130
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	71
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(13,661,511)
	CFO Sales Tax-CIS	24172100	B241	13,995,207
	Def Rev-Curr Portion	24199700	B241	200,552
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,306,037
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,593,219
	Adv Constr-NT Hydr	25215000	B252	49,694
	Adv Constr-NT WIP	25217000	B252	153,622
	Adv Constr-Tax Svcs	25223000	B252	152,778
	Adv Constr-Tax WIP	25227000	B252	32,860
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,743,173
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	40,103,478
	Def SIT Liab-Other	25321000	B283	7,034,288
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2017
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			47,155,434
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	7,807
	Unamort ITC-4%	25510200	B2551	42,328
	Unamort ITC-10%	25510300	B2551	327,905
	Overall Result			378,040
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	327,568
	RL-ITRR-Deficit Def	25622000	B253	(384,947)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(179,628)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,740
	RL-ITRR-ITC GrUp4%	25626100	B253	27,043
	RL-ITRR-ITC GrUp10%	25626200	B253	189,475
	RL-Pension Tracker	25633000	B253	1,377,536
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	224,495
	RL-Cost of Removal	25700000	B1081	(3,852,968)
	RL-COR RWIP	25710000	B1862	(367,479)
	Overall Result			(2,634,165)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,405,635)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,405,636)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	214,864
	Accr OPEB MedSubs	26221500	B253	569,470
	Overall Result			784,334
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,825
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	(401)
	NQ Sav&Def Compens	26281800	B253	8,974
	FIN 48 Reserve-Fed	26580000	B265	478
	FIN 48 Reserve-State	26581000	B265	148,904
	Overall Result			184,674
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,284,870
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,208,955
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	33,161
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,130,697
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,433,674)
	AccAmort CIAC-Tax	27210000	B272	(811,173)
	Overall Result			16,895,518

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,427,455
	UP Struct&Imp WT	10130430	B3043	17,993,881
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,340,402
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,807,532
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,853,668
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,633,954
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	131,340,374
	UP Svcs	10133300	B3334	29,048,379
	UP Meters	10133410	B3344	10,788,778
	UP Meter Installs	10133420	B3344	15,134,633
	UP Hydrants	10133500	B3354	9,460,221
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,218,184
	UP Trans Equip	10134100	B3415	4,463,699
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,550,113
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	54,764
	CCNC Struct&Imp TD	10630440	B3044	5,296
	CCNC Struct&Imp AG	10630450	B3045	1,485,256
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	10,286
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	153,056
	CCNC WT Eq Non-Media	10632010	B3203	399,487
	CCNC Dist Resrvrs&St	10633000	B3304	23,679
	CCNC TD MainsNotClss	10633100	B3314	6,784,525
	CCNC Svcs	10633300	B3334	738,109
	CCNC Meters	10633410	B3344	357,320
	CCNC Meter Installs	10633420	B3344	404,478

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	CCNC Hydrants	10633500	B3354	388,112
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,215,153
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	653,931
	CCNC Tool-Shop-GarEq	10634300	B3435	11,094
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	162,881
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			306,660,625
Construction Work In Progress	CWIP	10700000	B105	4,928,334
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	341,940
	CWIP-EngClear Eng OH	10780120	B105	35,864
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			5,306,139
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(124,120,314)
	A/D - Salvage/Scrap	10802000	B1081	(4,389,249)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,433,133
	A/D - Reg Asset	10810000	B1081	(29,236)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(90,115,527)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	4,833
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	19
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(259,049)
	PNC AWCC-PR-Out ACH	13140202	B1312	(215)
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(102,360)
	USBK TN - Main	13162600	B1312	74,460
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	22
	USBK TN-CC & ECheck	13162609	B1312	72,116
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	4,178
	USBK TN-PennCrdt	13162612	B1312	160

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	USBK TN-ERtrn-USBank	13162613	B1312	53
	USBK TN-CCEck ERetrn	13162614	B1312	(193)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	351
	Suntrust TN	13180100	B1312	235,486
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	4,713
	Suntrust TN-NSF	13180116	B1312	957
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			37,497
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,655,983
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	292,321
	A/R-Pymt Clarificatn	14100998	B141	(4,154)
	A/R-NSF Clarificatn	14100999	B141	12
	Allow for Uncollect	14300000	B143	(520,981)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	7,841
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	55,496
	A/R AssocCo-Div Eqv	14573000	B145	302
	Misc A/R-Recon Acct	14610000	B142	478,051
	Misc A/R-Manual	14611000	B142	1,495
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	35,888
	Misc A/R-Med Subsidy	14611500	B142	37,086
	Misc A/R-Employees	14613000	B142	(2)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(10,288)
	Overall Result			5,029,051
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,393,921
	Overall Result			2,393,921
Materials and Supplies	Inventory-Plant Mat	15110000	B151	809,207
	Inventory-Chemicals	15130000	B151	151,522
	Inventory-Other M&S	15140000	B153	8,300
	Inventry-Price Diff	15199997	B153	0
	Overall Result			969,028
Other current assets	Other Special Dep	16410000	B133	65,000
	Prepaid Taxes	16510000	B162	368,680
	Prepaid Insur	16520000	B162	45,678
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	53,935
	Prepaid Audit Fees	16540000	B162	6,609
	Prepaid Other	16550000	B162	39,375
	Prepaid Other-Global	16550010	B162	106,939
	Overall Result			686,216
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	63,938
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	RA-ITRtR-Other	18504500	B1862	561,335
	RA-ITRtR-St TaxChge	18505100	B1862	3,099,505
	RA-ITRtR-Accu Amort	18505500	B1862	(484,664)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	7,485
	RA-Unamort Debt Exp	18661000	B181	20,165
	RA-UnamortDebtExpI/C	18661500	B181	1,071,682
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	3,846,081
	RA-COR RWIP	18680100	B1862	492,393
	RA-Def Vacation Pay	18680101	B174	43,900
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			10,542,497
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	46,059
	Overall Result			46,059
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	63,938
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	561,335
	RA-ITRtR-St TaxChge	18505100	B1862	3,099,505
	RA-ITRtR-Accu Amort	18505500	B1862	(484,664)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	7,485
	RA-Unamort Debt Exp	18661000	B181	20,165
	RA-UnamortDebtExpI/C	18661500	B181	1,071,682
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	3,846,081
	RA-COR RWIP	18680100	B1862	492,393
	RA-Def Vacation Pay	18680101	B174	43,900
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	46,059
	Overall Result			10,588,556
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,482,607
	Overall Result			38,482,607
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			2,683,437
	Overall Result			33,418,464
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(304,488)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,395,512
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(304,488)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,395,512
Short-Term Debt	IHC Bank	23121000	B234	4,908,270
	IHC Clear Out Pymt	23121001	B234	(42,109)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,726,505
Accounts Payable	A/P-Recon Acct	23410000	B231	818,541
	A/P I/C-Recon	23410100	B231	107,744
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	210
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	41,595
	A/P-Wrkbasket Accrl	23430600	B231	57,342
	A/P-Pcard Accrual	23430700	B231	34,900
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	57,049
	A/P-Proj Cost Accrl	23435000	B231	2,198,931
	A/P-GRIR CapSvc	23436000	B231	30,605
	A/P Assoc Co	23510000	B233	1,437
	A/P Assoc Co-SCoBill	23520000	B233	(637,960)
	A/P Assoc Co-SCoBill	23520001	B233	777,488
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,487,882
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	708,880
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	160,414
	Accr SIT-Prior Yrs	23632000	B23612	(759,285)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	24,815
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,711,190
	Accr Tax-Use Tax	23654000	B23611	2,552
	Accr Tax-FRTax-IncTx	23654110	B23611	843,000
	Overall Result			3,676,715
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	436,631
	Overall Result			472,630
Other current liabilities	Accr Vacation Pay	24120000	B241	43,900
	Accr Power	24120200	B241	199,616
	Accr Legal	24120300	B241	30,525
	Accr Wages	24120600	B241	147,302
	Accr Insurance	24120700	B241	56,841

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	35,888
	Accr Waste Disposal	24121000	B241	38,000
	Accr Retiree Medical	24121100	B241	14,625
	Accr DCP Contrib	24121200	B241	15,961
	Acc Health Save Acct	24121300	B241	(250)
	Accr Bank Fees	24121400	B241	11,087
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,963
	Accr Incentive Plan	24123000	B241	193,897
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	4,860
	Unclaimed A/P Checks	24133200	B241	38,410
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	15,437
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,325
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	1,646
	GRIR-Stock C - Chem	24163000	B241	39,281
	GRIR-Non-inventory	24164000	B241	84,978
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	142
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(13,993,964)
	CFO Sales Tax-CIS	24172100	B241	14,302,184
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	292,321
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			1,972,450
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,361,111
	Adv Constr-NT Hydr	25215000	B252	44,792
	Adv Constr-NT WIP	25217000	B252	83,324
	Adv Constr-Tax Svcs	25223000	B252	130,339
	Adv Constr-Tax WIP	25227000	B252	41,326
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,421,892
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	40,862,419
	Def SIT Liab-Other	25321000	B283	7,167,974
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2017
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			48,048,061
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	7,549
	Unamort ITC-4%	25510200	B2551	41,931
	Unamort ITC-10%	25510300	B2551	322,196
	Overall Result			371,676
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	326,346
	RL-ITRR-Deficit Def	25622000	B253	(383,510)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(178,941)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,575
	RL-ITRR-ITC GrUp4%	25626100	B253	26,789
	RL-ITRR-ITC GrUp10%	25626200	B253	186,174
	RL-Pension Tracker	25633000	B253	1,361,496
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	389,779
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			1,732,708
Accrued Pension	Accr Pension Exp	26212000	B253	(1,353,247)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,353,247)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,101
	Accr OPEB MedSubs	26221500	B253	572,108
	Overall Result			807,209
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,055
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	302
	NQ Sav&Def Compens	26281800	B253	8,981
	FIN 48 Reserve-Fed	26580000	B265	(599)
	FIN 48 Reserve-State	26581000	B265	137,480
	Overall Result			173,112
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,358,289
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,208,955
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	28,959
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,142,623
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,453,842)
	AccAmort CIAC-Tax	27210000	B272	(815,980)
	Overall Result			16,951,687

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,427,455
	UP Struct&Imp WT	10130430	B3043	17,993,881
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,340,402
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,805,711
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,853,668
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,811,555
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	131,546,766
	UP Svcs	10133300	B3334	29,080,671
	UP Meters	10133410	B3344	10,822,876
	UP Meter Installs	10133420	B3344	15,134,633
	UP Hydrants	10133500	B3354	9,514,835
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,227,001
	UP Trans Equip	10134100	B3415	4,447,837
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,550,113
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	54,764
	CCNC Struct&Imp TD	10630440	B3044	5,296
	CCNC Struct&Imp AG	10630450	B3045	1,488,844
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	10,286
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	155,275
	CCNC WT Eq Non-Media	10632010	B3203	103,873
	CCNC Dist Resrvrs&St	10633000	B3304	23,679
	CCNC TD MainsNotClss	10633100	B3314	6,900,119
	CCNC Svcs	10633300	B3334	904,070
	CCNC Meters	10633410	B3344	385,937
	CCNC Meter Installs	10633420	B3344	625,537

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	CCNC Hydrants	10633500	B3354	410,311
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,242,429
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	653,931
	CCNC Tool-Shop-GarEq	10634300	B3435	11,094
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	162,881
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			307,447,656
Construction Work In Progress	CWIP	10700000	B105	5,986,120
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	285,383
	CWIP-EngClear Eng OH	10780120	B105	36,847
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			6,308,350
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(124,764,614)
	A/D - Salvage/Scrap	10802000	B1081	(4,389,249)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	38,792,548
	A/D - Reg Asset	10810000	B1081	(29,329)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(90,400,504)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	31,411
	BNYM TN-ORCC	13122609	B1312	82
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	(4,969)
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(277,105)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(105,329)
	USBK TN - Main	13162600	B1312	107,606
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	(23)
	USBK TN-CC & ECheck	13162609	B1312	90,963
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	548
	USBK TN-PennCrdt	13162612	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	USBK TN-ERtrn-USBank	13162613	B1312	72
	USBK TN-CCEck ERetrn	13162614	B1312	(2,132)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	55
	Suntrust TN	13180100	B1312	242,522
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	9,265
	Suntrust TN-NSF	13180116	B1312	1,088
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			96,018
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,282,767
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(9,287)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(521,064)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	61,922
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	15,172
	A/R AssocCo-Div Eqv	14573000	B145	302
	Misc A/R-Recon Acct	14610000	B142	487,841
	Misc A/R-Manual	14611000	B142	1,504
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	39,724
	Misc A/R-Employees	14613000	B142	(2)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(10,288)
	Overall Result			4,348,592
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,331,427
	Overall Result			2,331,427
Materials and Supplies	Inventory-Plant Mat	15110000	B151	690,320
	Inventory-Chemicals	15130000	B151	170,696
	Inventory-Other M&S	15140000	B153	9,130
	Inventry-Price Diff	15199997	B153	0
	Overall Result			870,146
Other current assets	Other Special Dep	16410000	B133	65,000
	Prepaid Taxes	16510000	B162	349,609
	Prepaid Insur	16520000	B162	97,785
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	35,957
	Prepaid Audit Fees	16540000	B162	2,218
	Prepaid Other	16550000	B162	31,348
	Prepaid Other-Global	16550010	B162	88,115
	Overall Result			670,033
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,845
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	RA-ITRtR-Other	18504500	B1862	553,766
	RA-ITRtR-St TaxChge	18505100	B1862	3,103,191
	RA-ITRtR-Accu Amort	18505500	B1862	(488,690)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	6,862
	RA-Unamort Debt Exp	18661000	B181	19,976
	RA-UnamortDebtExpI/C	18661500	B181	1,067,357
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	136,210
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,289,194
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	44,276
	Overall Result			44,276
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,845
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	553,766
	RA-ITRtR-St TaxChge	18505100	B1862	3,103,191
	RA-ITRtR-Accu Amort	18505500	B1862	(488,690)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	6,862
	RA-Unamort Debt Exp	18661000	B181	19,976
	RA-UnamortDebtExpI/C	18661500	B181	1,067,357
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	136,210
	RA-FAS112 Costs	18680126	B1862	24,894
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	44,276
	Overall Result			6,333,470
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,482,607
	Overall Result			38,482,607
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			3,663,321
	Overall Result			34,398,349
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(303,294)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,396,706
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(303,294)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,396,706
Short-Term Debt	IHC Bank	23121000	B234	2,881,261
	IHC Clear Out Pymt	23121001	B234	50,908
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			1,792,513
Accounts Payable	A/P-Recon Acct	23410000	B231	794,529
	A/P I/C-Recon	23410100	B231	19,384
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	15,797
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	37,444
	A/P-Wrkbasket Accrl	23430600	B231	21,302
	A/P-Pcard Accrual	23430700	B231	28,926
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	86,476
	A/P-Proj Cost Accrl	23435000	B231	2,856,369
	A/P-GRIR CapSvc	23436000	B231	81,402
	A/P Assoc Co	23510000	B233	3,569
	A/P Assoc Co-SCoBill	23520000	B233	(721,991)
	A/P Assoc Co-SCoBill	23520001	B233	709,593
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,932,798
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	1,162,101
	Accr FIT-Prior Yrs	23622000	B23612	(14,851)
	Accr SIT-Current Yr	23631000	B23612	272,305
	Accr SIT-Prior Yrs	23632000	B23612	(759,285)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	29,320
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,008,841
	Accr Tax-Use Tax	23654000	B23611	3,124
	Accr Tax-FRTax-IncTx	23654110	B23611	890,000
	Overall Result			4,591,555
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	621,073
	Overall Result			694,312
Other current liabilities	Accr Vacation Pay	24120000	B241	136,210
	Accr Power	24120200	B241	177,297
	Accr Legal	24120300	B241	40,838
	Accr Wages	24120600	B241	190,654
	Accr Insurance	24120700	B241	67,169

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,000
	Accr Retiree Medical	24121100	B241	16,443
	Accr DCP Contrib	24121200	B241	17,839
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	6,186
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	12,173
	Accr Incentive Plan	24123000	B241	215,441
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	1,314
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,560
	Unclaimed A/P Checks	24133200	B241	38,394
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	14,456
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	8,838
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	2,184
	GRIR-Stock C - Chem	24163000	B241	32,624
	GRIR-Non-inventory	24164000	B241	124,350
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	209
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(14,301,733)
	CFO Sales Tax-CIS	24172100	B241	14,649,874
	Def Rev-Curr Portion	24199700	B241	397,746
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,268,041
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,361,843
	Adv Constr-NT Hydr	25215000	B252	44,792
	Adv Constr-NT WIP	25217000	B252	72,996
	Adv Constr-Tax Svcs	25223000	B252	171,748
	Adv Constr-Tax WIP	25227000	B252	4,266
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,416,645
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	40,938,258
	Def SIT Liab-Other	25321000	B283	7,163,760
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2017
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			48,119,686
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	7,291
	Unamort ITC-4%	25510200	B2551	41,534
	Unamort ITC-10%	25510300	B2551	316,487
	Overall Result			365,312
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	325,124
	RL-ITRR-Deficit Def	25622000	B253	(382,073)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(178,254)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,410
	RL-ITRR-ITC GrUp4%	25626100	B253	26,535
	RL-ITRR-ITC GrUp10%	25626200	B253	182,873
	RL-Pension Tracker	25633000	B253	1,345,455
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	350,207
	RL-Cost of Removal	25700000	B1081	(3,832,620)
	RL-COR RWIP	25710000	B1862	(702,348)
	Overall Result			(2,860,690)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,300,858)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,300,858)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	255,337
	Accr OPEB MedSubs	26221500	B253	574,746
	Overall Result			830,083
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,298
	Def FAS 112 Costs	26281300	B253	24,894
	Accr Dividend Equiv	26281500	B253	302
	NQ Sav&Def Compens	26281800	B253	8,987
	FIN 48 Reserve-Fed	26580000	B265	(599)
	FIN 48 Reserve-State	26581000	B265	137,480
	Overall Result			173,362
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,355,753
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,232,490
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	16,459
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,142,623
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,474,086)
	AccAmort CIAC-Tax	27210000	B272	(820,798)
	Overall Result			16,935,125

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,427,455
	UP Struct&Imp WT	10130430	B3043	17,993,881
	UP Struct&Imp TD	10130440	B3044	1,587,066
	UP Struct&Imp AG	10130450	B3045	2,340,402
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,805,711
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	1,901,842
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,816,387
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	131,938,139
	UP Svcs	10133300	B3334	29,529,277
	UP Meters	10133410	B3344	9,641,757
	UP Meter Installs	10133420	B3344	15,676,952
	UP Hydrants	10133500	B3354	9,568,146
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,231,161
	UP Trans Equip	10134100	B3415	4,447,837
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,518,006
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,550,113
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	516,867
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	127,411
	CCNC Struct&Imp TD	10630440	B3044	5,296
	CCNC Struct&Imp AG	10630450	B3045	1,499,787
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	10,286
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	103,276
	CCNC WT Eq Non-Media	10632010	B3203	481,924
	CCNC Dist Resrvrs&St	10633000	B3304	23,679
	CCNC TD MainsNotClss	10633100	B3314	7,070,935
	CCNC Svcs	10633300	B3334	476,963
	CCNC Meters	10633410	B3344	380,055
	CCNC Meter Installs	10633420	B3344	241,768

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	CCNC Hydrants	10633500	B3354	359,349
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,310,957
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	827,674
	CCNC Tool-Shop-GarEq	10634300	B3435	14,591
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	162,881
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			308,176,330
Construction Work In Progress	CWIP	10700000	B105	5,092,472
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	152,015
	CWIP-EngClear Eng OH	10780120	B105	38,051
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			5,282,539
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(125,393,483)
	A/D - Salvage/Scrap	10802000	B1081	(4,399,924)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	40,469,521
	A/D - Reg Asset	10810000	B1081	(29,421)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(89,363,166)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	103,457
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(158,934)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(104,260)
	USBK TN - Main	13162600	B1312	84,984
	USBK TN-CustDD	13162606	B1312	(35)
	USBK TN-Cust LBX	13162608	B1312	35
	USBK TN-CC & ECheck	13162609	B1312	62,951
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	4,622
	USBK TN-PennCrdt	13162612	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	USBK TN-ERtrn-USBank	13162613	B1312	76
	USBK TN-CCEck ERetrn	13162614	B1312	(468)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	187
	Suntrust TN	13180100	B1312	190,249
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	6,659
	Suntrust TN-NSF	13180116	B1312	555
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			192,077
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,892,849
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(6,141)
	A/R-NSF Clarificatn	14100999	B141	35
	Allow for Uncollect	14300000	B143	(495,579)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	1,524
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	12,938
	A/R AssocCo-Div Eqv	14573000	B145	302
	Misc A/R-Recon Acct	14610000	B142	508,145
	Misc A/R-Manual	14611000	B142	10,226
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	42,362
	Misc A/R-Employees	14613000	B142	(2)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(10,288)
	Overall Result			3,956,371
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,522,574
	Overall Result			2,522,574
Materials and Supplies	Inventory-Plant Mat	15110000	B151	718,916
	Inventory-Chemicals	15130000	B151	174,733
	Inventory-Other M&S	15140000	B153	11,161
	Inventry-Price Diff	15199997	B153	0
	Overall Result			904,810
Other current assets	Other Special Dep	16410000	B133	65,000
	Prepaid Taxes	16510000	B162	305,908
	Prepaid Insur	16520000	B162	50,480
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	17,978
	Prepaid Audit Fees	16540000	B162	11,015
	Prepaid Other	16550000	B162	19,723
	Prepaid Other-Global	16550010	B162	80,394
	Overall Result			550,499
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	76,230
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	RA-ITRtR-Other	18504500	B1862	546,197
	RA-ITRtR-St TaxChge	18505100	B1862	3,106,877
	RA-ITRtR-Accu Amort	18505500	B1862	(492,715)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	6,238
	RA-Unamort Debt Exp	18661000	B181	19,788
	RA-UnamortDebtExpI/C	18661500	B181	1,063,032
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	136,210
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,257,640
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	42,492
	Overall Result			42,492
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	76,230
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	546,197
	RA-ITRtR-St TaxChge	18505100	B1862	3,106,877
	RA-ITRtR-Accu Amort	18505500	B1862	(492,715)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	6,238
	RA-Unamort Debt Exp	18661000	B181	19,788
	RA-UnamortDebtExpI/C	18661500	B181	1,063,032
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	136,210
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	42,492
	Overall Result			6,300,132
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,484,108
	Overall Result			38,484,108
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			4,721,000
	Overall Result			35,456,027
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discd-Inside	22110400	B221	(302,101)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,397,899
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discd-Inside	22110400	B221	(302,101)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,397,899
Short-Term Debt	IHC Bank	23121000	B234	1,384,036
	IHC Clear Out Pymt	23121001	B234	3,360
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			247,740
Accounts Payable	A/P-Recon Acct	23410000	B231	1,366,342
	A/P I/C-Recon	23410100	B231	105,864
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	25,863
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	40,000
	A/P-Wrkbasket Accrl	23430600	B231	39,561
	A/P-Pcard Accrual	23430700	B231	20,142
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	79,226
	A/P-Proj Cost Accrl	23435000	B231	2,530,335
	A/P-GRIR CapSvc	23436000	B231	111,885
	A/P Assoc Co	23510000	B233	14,600
	A/P Assoc Co-SCoBill	23520000	B233	(694,421)
	A/P Assoc Co-SCoBill	23520001	B233	636,717
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	1,188
	Overall Result			4,277,303
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	298,080
	Accr FIT-Prior Yrs	23622000	B23612	(717,614)
	Accr SIT-Current Yr	23631000	B23612	64,805
	Accr SIT-Prior Yrs	23632000	B23612	(884,620)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	35,943
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,246,534
	Accr Tax-Use Tax	23654000	B23611	2,457
	Accr Tax-FRTax-IncTx	23654110	B23611	937,000
	Overall Result			2,982,585
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	879,265
	Overall Result			989,743
Other current liabilities	Accr Vacation Pay	24120000	B241	136,210
	Accr Power	24120200	B241	167,280
	Accr Legal	24120300	B241	28,618
	Accr Wages	24120600	B241	261,047
	Accr Insurance	24120700	B241	78,186

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	Accr Insur Retro Adj	24120710	B241	144,476
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,000
	Accr Retiree Medical	24121100	B241	18,308
	Accr DCP Contrib	24121200	B241	9,509
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	12,622
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	6,497
	Accr Incentive Plan	24123000	B241	237,357
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	4,295
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,576
	Unclaimed A/P Checks	24133200	B241	38,394
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	6,895
	GRIR-Stock C - Chem	24163000	B241	24,269
	GRIR-Non-inventory	24164000	B241	167,120
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	70
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(14,648,580)
	CFO Sales Tax-CIS	24172100	B241	14,942,062
	Def Rev-Curr Portion	24199700	B241	198,873
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,108,584
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,366,923
	Adv Constr-NT Hydr	25215000	B252	44,792
	Adv Constr-NT WIP	25217000	B252	77,208
	Adv Constr-Tax Svcs	25223000	B252	129,822
	Adv Constr-Tax WIP	25227000	B252	13,210
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,392,955
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	43,030,949
	Def SIT Liab-Other	25321000	B283	7,569,449
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2017
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			50,618,066
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	7,033
	Unamort ITC-4%	25510200	B2551	41,137
	Unamort ITC-10%	25510300	B2551	310,778
	Overall Result			358,948
Regulatory liability	RL-ITRR-ExDfAFUDCFIT	25621100	B253	323,902
	RL-ITRR-Deficit Def	25622000	B253	(380,636)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(177,567)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,245
	RL-ITRR-ITC GrUp4%	25626100	B253	26,281
	RL-ITRR-ITC GrUp10%	25626200	B253	179,572
	RL-Pension Tracker	25633000	B253	1,329,415
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	317,256
	RL-Cost of Removal	25700000	B1081	(4,006,161)
	RL-COR RWIP	25710000	B1862	(819,047)
	Overall Result			(3,202,740)
Accrued Pension	Accr Pension Exp	26212000	B253	(1,350,847)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,350,847)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	214,863
	Accr OPEB MedSubs	26221500	B253	577,384
	Overall Result			792,247
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,528
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	302
	NQ Sav&Def Compens	26281800	B253	8,994
	FIN 48 Reserve-Fed	26580000	B265	(1,675)
	FIN 48 Reserve-State	26581000	B265	123,159
	Overall Result			133,307
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,450,569
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,232,490
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	36,294
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,184,549
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,494,372)
	AccAmort CIAC-Tax	27210000	B272	(825,616)
	Overall Result			17,066,597

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,427,455
	UP Struct&Imp WT	10130430	B3043	18,048,645
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,394,824
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,808,870
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,003,437
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,826,713
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	132,498,786
	UP Svcs	10133300	B3334	29,720,123
	UP Meters	10133410	B3344	9,671,721
	UP Meter Installs	10133420	B3344	15,857,314
	UP Hydrants	10133500	B3354	9,607,523
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,170,373
	UP Trans Equip	10134100	B3415	4,442,874
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,520,338
	UP Laboratory Equip	10134400	B3445	159,768
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,557,319
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	553,332
	CCNC Struct&Imp P	10630420	B3042	679,460
	CCNC Struct&Imp WT	10630430	B3043	148,554
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,447,932
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	7,620
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	345,528
	CCNC WT Eq Non-Media	10632010	B3203	718,190
	CCNC Dist Resrvrs&St	10633000	B3304	1,110,892
	CCNC TD MainsNotClss	10633100	B3314	7,512,341
	CCNC Svcs	10633300	B3334	448,880
	CCNC Meters	10633410	B3344	346,420
	CCNC Meter Installs	10633420	B3344	211,130

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	CCNC Hydrants	10633500	B3354	338,900
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,346,258
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	1,133,634
	CCNC Tool-Shop-GarEq	10634300	B3435	15,668
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	438,494
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			312,344,667
Construction Work In Progress	CWIP	10700000	B105	4,009,123
	CWIP-WB Accrual	10780000	B105	56,253
	CWIP-EngClearDist OH	10780110	B105	0
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			4,065,376
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(126,040,061)
	A/D - Salvage/Scrap	10802000	B1081	(4,399,983)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	40,673,681
	A/D - Reg Asset	10810000	B1081	(29,513)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(89,805,736)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	20,589
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(1,109,051)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(105,805)
	USBK TN - Main	13162600	B1312	115,755
	USBK TN-CustDD	13162606	B1312	(53)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	71,836
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	6,583
	USBK TN-PennCrdt	13162612	B1312	459

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	USBK TN-ERtrn-USBank	13162613	B1312	776
	USBK TN-CCEck ERetrn	13162614	B1312	(767)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	146
	Suntrust TN	13180100	B1312	99,041
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	(5,501)
	Suntrust TN-NSF	13180116	B1312	1,017
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(902,976)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,860,049
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	334,218
	A/R-Pymt Clarificatn	14100998	B141	(5,168)
	A/R-NSF Clarificatn	14100999	B141	239
	Allow for Uncollect	14300000	B143	(545,463)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(589,312)
	A/R Assoc Co-Recon	14510100	B142	28,302
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	166,110
	A/R AssocCo-Div Eqv	14573000	B145	2,058
	Misc A/R-Recon Acct	14610000	B142	489,823
	Misc A/R-Manual	14611000	B142	56,466
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	28,174
	Misc A/R-Med Subsidy	14611500	B142	64,710
	Misc A/R-Employees	14613000	B142	34
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,281)
	Overall Result			3,878,957
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,356,748
	Overall Result			2,356,748
Materials and Supplies	Inventory-Plant Mat	15110000	B151	758,840
	Inventory-Chemicals	15130000	B151	147,571
	Inventory-Other M&S	15140000	B153	7,999
	Inventory-Price Diff	15199997	B153	0
	Overall Result			914,411
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	263,583
	Prepaid Insur	16520000	B162	3,187
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	0
	Prepaid Audit Fees	16540000	B162	6,608
	Prepaid Other	16550000	B162	4,500
	Prepaid Other-Global	16550010	B162	155,018
	Overall Result			447,897
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	82,092
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	RA-ITRtR-Other	18504500	B1862	538,628
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(496,740)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	5,614
	RA-Unamort Debt Exp	18661000	B181	19,599
	RA-UnamortDebtExpI/C	18661500	B181	1,058,707
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,087,455
	RA-COR RWIP	18680100	B1862	921,918
	RA-Def Vacation Pay	18680101	B174	74,418
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			11,214,428
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	40,709
	Overall Result			40,709
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	82,092
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,795,782
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	538,628
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(496,740)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	5,614
	RA-Unamort Debt Exp	18661000	B181	19,599
	RA-UnamortDebtExpI/C	18661500	B181	1,058,707
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,087,455
	RA-COR RWIP	18680100	B1862	921,918
	RA-Def Vacation Pay	18680101	B174	74,418
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	40,709
	Overall Result			11,255,137
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,500,589
	Overall Result			38,500,589
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	31,241,403
	Net Loss			2,546,566
	Overall Result			33,281,593
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(300,907)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,399,093
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(300,907)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,399,093
Short-Term Debt	IHC Bank	23121000	B234	4,185,398
	IHC Clear Out Pymt	23121001	B234	(357,290)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			2,688,453
Accounts Payable	A/P-Recon Acct	23410000	B231	1,314,434
	A/P I/C-Recon	23410100	B231	491,604
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	33,049
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	(16,490)
	A/P-Wrkbasket Accrl	23430600	B231	24,913
	A/P-Pcard Accrual	23430700	B231	2,417
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	80,825
	A/P-Proj Cost Accrl	23435000	B231	2,648,725
	A/P-GRIR CapSvc	23436000	B231	20,870
	A/P Assoc Co	23510000	B233	451,557
	A/P Assoc Co-SCoBill	23520000	B233	(623,779)
	A/P Assoc Co-SCoBill	23520001	B233	885,199
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,313,325
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(533,196)
	Accr FIT-Prior Yrs	23622000	B23612	(1,475,058)
	Accr SIT-Current Yr	23631000	B23612	209,499
	Accr SIT-Prior Yrs	23632000	B23612	(138,602)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	48,564
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,542,522
	Accr Tax-Use Tax	23654000	B23611	3,888
	Accr Tax-FRTax-IncTx	23654110	B23611	564,000
	Overall Result			2,221,618
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	708,706
	Overall Result			856,425
Other current liabilities	Accr Vacation Pay	24120000	B241	74,418
	Accr Power	24120200	B241	210,876
	Accr Legal	24120300	B241	33,776
	Accr Wages	24120600	B241	276,234
	Accr Wages-NetAdjClr	24120699	B241	(2,834)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	Accr Insurance	24120700	B241	87,294
	Accr Insur Retro Adj	24120710	B241	54,357
	Accr Insur Unfunded	24120720	B241	28,174
	Accr Waste Disposal	24121000	B241	17,000
	Accr Retiree Medical	24121100	B241	19,500
	Accr DCP Contrib	24121200	B241	10,448
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	9,443
	Accr Severance	24121800	B241	8,586
	Accr Emp 401k Match	24122700	B241	7,203
	Accr Incentive Plan	24123000	B241	362,508
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	1,950
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,597
	Unclaimed A/P Checks	24133200	B241	39,931
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,370
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	2,133
	GRIR-Stock C - Chem	24163000	B241	16,597
	GRIR-Non-inventory	24164000	B241	165,294
	GRIR-CapEx Accl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	140
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(14,941,656)
	CFO Sales Tax-CIS	24172100	B241	15,212,140
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	334,218
	Adv Constr-Current	25299900	B252	239,000
	Overall Result			2,274,199
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,296,577
	Adv Constr-NT Hydr	25215000	B252	44,570
	Adv Constr-NT WIP	25217000	B252	77,208
	Adv Constr-Tax Svcs	25223000	B252	102,503
	Adv Constr-Tax WIP	25227000	B252	0
	Adv Constr-Rcls Curr	25280000	B252	(239,000)
	Overall Result			3,281,859
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,323,908
	Def SIT Liab-Other	25321000	B283	5,903,620
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2017
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,245,196
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	6,775
	Unamort ITC-4%	25510200	B2551	40,740
	Unamort ITC-10%	25510300	B2551	305,069
	Overall Result			352,584
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,644,128
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	322,680
	RL-ITRR-Deficit Def	25622000	B253	(379,199)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(176,880)
	RL-ITRR-ITC GrUp3%	25626000	B253	4,080
	RL-ITRR-ITC GrUp4%	25626100	B253	26,027
	RL-ITRR-ITC GrUp10%	25626200	B253	176,271
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,313,375
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	504,771
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			25,577,363
Accrued Pension	Accr Pension Exp	26212000	B253	(1,298,458)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,298,459)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	235,100
	Accr OPEB MedSubs	26221500	B253	599,732
	Overall Result			834,832
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,758
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	2,058
	NQ Sav&Def Compens	26281800	B253	9,000
	FIN 48 Reserve-Fed	26580000	B265	33
	FIN 48 Reserve-State	26581000	B265	123,159
	Overall Result			137,008
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,471,387
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,238,200
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	42,991
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,229,128
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,514,757)
	AccAmort CIAC-Tax	27210000	B272	(830,473)
	Overall Result			17,119,159

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,043,447
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,410,322
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,808,870
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,003,407
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,832,403
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	132,784,035
	UP Svcs	10133300	B3334	29,734,807
	UP Meters	10133410	B3344	9,671,721
	UP Meter Installs	10133420	B3344	15,857,314
	UP Hydrants	10133500	B3354	9,625,294
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,372,150
	UP Trans Equip	10134100	B3415	4,442,874
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,520,338
	UP Laboratory Equip	10134400	B3445	153,643
	UP Power Operated Eq	10134500	B3455	282,950
	UP Comm Equip	10134600	B3465	1,557,319
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	578,508
	CCNC Struct&Imp P	10630420	B3042	703,045
	CCNC Struct&Imp WT	10630430	B3043	148,583
	CCNC Struct&Imp TD	10630440	B3044	0
	CCNC Struct&Imp AG	10630450	B3045	1,432,434
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtn Eq	10631000	B3102	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	CCNC Pump Eq Electrc	10631120	B3112	9,294
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	365,986
	CCNC WT Eq Non-Media	10632010	B3203	729,452
	CCNC Dist Resrvrs&St	10633000	B3304	1,121,161
	CCNC TD MainsNotClss	10633100	B3314	7,675,381
	CCNC Svcs	10633300	B3334	530,306
	CCNC Meters	10633410	B3344	352,215
	CCNC Meter Installs	10633420	B3344	217,967
	CCNC Hydrants	10633500	B3354	328,291
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,145,000
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	1,136,422
	CCNC Tool-Shop-GarEq	10634300	B3435	15,668
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	438,351
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			312,914,868
Construction Work In Progress	CWIP	10700000	B105	4,231,061
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	70,884
	CWIP-EngClear Eng OH	10780120	B105	420
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			4,302,364
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(126,702,959)
	A/D - Salvage/Scrap	10802000	B1081	(4,399,983)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	40,784,513
	A/D - Reg Asset	10810000	B1081	(29,605)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(90,357,894)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	37,234
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(411,650)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(110,162)
	USBK TN - Main	13162600	B1312	204,127
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	456
	USBK TN-CC & ECheck	13162609	B1312	57,398
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	5,715
	USBK TN-PennCrd	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	24
	USBK TN-CCEck ERetrn	13162614	B1312	(141)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	19
	Suntrust TN	13180100	B1312	397,211
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	22,505
	Suntrust TN-NSF	13180116	B1312	707
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			205,442
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,083,345
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	73
	Allow for Uncollect	14300000	B143	(507,898)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(609,500)
	A/R Assoc Co-Recon	14510100	B142	31,407
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	17,005
	A/R AssocCo-Div Eqv	14573000	B145	2,058
	Misc A/R-Recon Acct	14610000	B142	639,945

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	Misc A/R-Manual	14611000	B142	11,365
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	68,799
	Misc A/R-Employees	14613000	B142	34
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,281)
	Overall Result			3,725,351
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,941,048
	Overall Result			1,941,048
Materials and Supplies	Inventory-Plant Mat	15110000	B151	744,708
	Inventory-Chemicals	15130000	B151	148,180
	Inventory-Other M&S	15140000	B153	16,879
	Inventory-Price Diff	15199997	B153	0
	Overall Result			909,768
Other current assets	Other Special Dep	16410000	B133	15,000
	Prepaid Taxes	16510000	B162	219,882
	Prepaid Insur	16520000	B162	125,422
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(17,978)
	Prepaid Audit Fees	16540000	B162	8,811
	Prepaid Other	16550000	B162	31,086
	Prepaid Other-Global	16550010	B162	186,462
	Overall Result			568,685
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	26,232
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	531,059
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(500,964)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	4,990
	RA-Unamort Debt Exp	18661000	B181	19,411
	RA-UnamortDebtExpI/C	18661500	B181	1,054,382
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	161,183
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,277,467
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	38,926

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	Overall Result			38,926
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	26,232
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	531,059
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(500,964)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	4,990
	RA-Unamort Debt Exp	18661000	B181	19,411
	RA-UnamortDebtExpI/C	18661500	B181	1,054,382
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	161,183
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	38,926
	Overall Result			6,316,393
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,500,589
	Overall Result			38,500,589
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			795,234
	Overall Result			34,076,827
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(299,714)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,400,286
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(299,714)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,400,286
Short-Term Debt	IHC Bank	23121000	B234	4,425,636
	IHC Clear Out Pymt	23121001	B234	(49,643)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,236,338
Accounts Payable	A/P-Recon Acct	23410000	B231	1,182,329
	A/P I/C-Recon	23410100	B231	148,259

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	17,764
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	20,000
	A/P-Wrkbasket Accrl	23430600	B231	32,926
	A/P-Pcard Accrual	23430700	B231	31,657
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	69,926
	A/P-Proj Cost Accrl	23435000	B231	1,642,701
	A/P-GRIR CapSvc	23436000	B231	91,035
	A/P Assoc Co	23510000	B233	342,012
	A/P Assoc Co-SCoBill	23520000	B233	(718,961)
	A/P Assoc Co-SCoBill	23520001	B233	809,522
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,669,168
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(439,905)
	Accr FIT-Prior Yrs	23622000	B23612	(1,475,058)
	Accr SIT-Current Yr	23631000	B23612	243,739
	Accr SIT-Prior Yrs	23632000	B23612	(138,602)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	58,649
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	3,838,796
	Accr Tax-Use Tax	23654000	B23611	1,307
	Accr Tax-FRTax-IncTx	23654110	B23611	564,000
	Overall Result			2,652,927
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	966,898
	Overall Result			1,151,857
Other current liabilities	Accr Vacation Pay	24120000	B241	161,183
	Accr Power	24120200	B241	237,119
	Accr Legal	24120300	B241	18,531
	Accr Wages	24120600	B241	376,373
	Accr Wages-NetAdjClr	24120699	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	Accr Insurance	24120700	B241	109,268
	Accr Insur Retro Adj	24120710	B241	54,357
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	21,383
	Accr DCP Contrib	24121200	B241	13,475
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	9,509
	Accr Severance	24121800	B241	4,047
	Accr Emp 401k Match	24122700	B241	9,552
	Accr Incentive Plan	24123000	B241	384,157
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	22,760
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,614
	Unclaimed A/P Checks	24133200	B241	39,931
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	6,716
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	15,374
	GRIR-Stock C - Chem	24163000	B241	11,480
	GRIR-Non-inventory	24164000	B241	66,711
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	210
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(15,211,406)
	CFO Sales Tax-CIS	24172100	B241	15,571,559
	Def Rev-Curr Portion	24199700	B241	399,813
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,672,606
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,250,394
	Adv Constr-NT Hydr	25215000	B252	41,553
	Adv Constr-NT WIP	25217000	B252	77,208

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	Adv Constr-Tax Svcs	25223000	B252	84,286
	Adv Constr-Tax WIP	25227000	B252	7,932
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,141,373
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,441,522
	Def SIT Liab-Other	25321000	B283	5,937,806
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,396,996
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	6,517
	Unamort ITC-4%	25510200	B2551	40,343
	Unamort ITC-10%	25510300	B2551	299,360
	Overall Result			346,220
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,644,128
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	321,458
	RL-ITRR-Deficit Def	25622000	B253	(377,762)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(176,193)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,915
	RL-ITRR-ITC GrUp4%	25626100	B253	25,773
	RL-ITRR-ITC GrUp10%	25626200	B253	172,970
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,310,365
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	466,037
	RL-Cost of Removal	25700000	B1081	(4,057,903)
	RL-COR RWIP	25710000	B1862	(975,234)
	Overall Result			20,499,664
Accrued Pension	Accr Pension Exp	26212000	B253	(1,258,521)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,258,522)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	230,077
	Accr OPEB MedSubs	26221500	B253	603,821
	Overall Result			833,898
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,988
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,550
	NQ Sav&Def Compens	26281800	B253	9,009
	FIN 48 Reserve-Fed	26580000	B265	33
	FIN 48 Reserve-State	26581000	B265	123,159
	Overall Result			136,738
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,867,010
	CIAC-NT Ext Dep	27112000	B271	7,503,238

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2018
	CIAC-NT Svcs	27113000	B271	492,242
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,246,352
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	190,346
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,247,346
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,535,175)
	AccAmort CIAC-Tax	27210000	B272	(835,371)
	Overall Result			17,299,418

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,004,402
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,411,922
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,808,870
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,003,407
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,832,820
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	133,675,864
	UP Svcs	10133300	B3334	29,860,489
	UP Meters	10133410	B3344	9,679,819
	UP Meter Installs	10133420	B3344	15,945,512
	UP Hydrants	10133500	B3354	9,673,039
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,385,351
	UP Trans Equip	10134100	B3415	4,603,212
	UP Stores Equip	10134200	B3425	41,250
	UP Tools-Shop-Gar Eq	10134300	B3435	1,528,533
	UP Laboratory Equip	10134400	B3445	153,643
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,609,309
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	552,882
	CCNC Struct&Imp P	10630420	B3042	705,973
	CCNC Struct&Imp WT	10630430	B3043	104,456
	CCNC Struct&Imp TD	10630440	B3044	(16,882)
	CCNC Struct&Imp AG	10630450	B3045	1,430,834
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	12,627
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	367,362
	CCNC WT Eq Non-Media	10632010	B3203	1,173,143
	CCNC Dist Resrvrs&St	10633000	B3304	1,377,779
	CCNC TD MainsNotClss	10633100	B3314	7,270,375
	CCNC Svcs	10633300	B3334	488,047
	CCNC Meters	10633410	B3344	361,782
	CCNC Meter Installs	10633420	B3344	217,922

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	CCNC Hydrants	10633500	B3354	300,711
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,135,101
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	933,555
	CCNC Tool-Shop-GarEq	10634300	B3435	7,473
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	396,630
	CCNC Misc Equip	10634700	B3475	59,720
	Overall Result			314,161,550
Construction Work In Progress	CWIP	10700000	B105	3,569,593
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	48,047
	CWIP-EngClear Eng OH	10780120	B105	1,266
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			3,618,906
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(127,365,123)
	A/D - Salvage/Scrap	10802000	B1081	(4,415,303)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,011,623
	A/D - Reg Asset	10810000	B1081	(29,697)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(90,808,361)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	9,840
	BNYM TN-ORCC	13122609	B1312	(32,408)
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(2,267,318)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(107,105)
	USBK TN - Main	13162600	B1312	100,462
	USBK TN-CustDD	13162606	B1312	(87)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	96,299
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	6,513
	USBK TN-PennCrdt	13162612	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	USBK TN-ERtrn-USBank	13162613	B1312	4,504
	USBK TN-CCEck ERetrn	13162614	B1312	(1,189)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	155
	Suntrust TN	13180100	B1312	524,131
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	4,795
	Suntrust TN-NSF	13180116	B1312	1,427
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(1,657,979)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,847,739
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	372
	Allow for Uncollect	14300000	B143	(503,767)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	28,527
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	7,398
	A/R AssocCo-Div Eqv	14573000	B145	2,058
	Misc A/R-Recon Acct	14610000	B142	508,462
	Misc A/R-Manual	14611000	B142	3,410
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	68,799
	Misc A/R-Employees	14613000	B142	35
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,281)
	Overall Result			4,094,391
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,028,426
	Overall Result			2,028,426
Materials and Supplies	Inventory-Plant Mat	15110000	B151	804,056
	Inventory-Chemicals	15130000	B151	144,947
	Inventory-Other M&S	15140000	B153	2,456
	Inventory-Price Diff	15199997	B153	0
	Overall Result			951,458
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	176,181
	Prepaid Insur	16520000	B162	123,976
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(35,957)
	Prepaid Audit Fees	16540000	B162	11,014
	Prepaid Other	16550000	B162	18,911
	Prepaid Other-Global	16550010	B162	220,342
	Overall Result			530,468
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	29,270
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	RA-ITRtR-Other	18504500	B1862	523,490
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(505,188)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	4,367
	RA-Unamort Debt Exp	18661000	B181	19,235
	RA-UnamortDebtExpI/C	18661500	B181	1,050,057
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	161,183
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,263,587
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	37,143
	Overall Result			37,143
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	29,270
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	523,490
	RA-ITRtR-St TaxChge	18505100	B1862	3,126,953
	RA-ITRtR-Accu Amort	18505500	B1862	(505,188)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	4,367
	RA-Unamort Debt Exp	18661000	B181	19,235
	RA-UnamortDebtExpI/C	18661500	B181	1,050,057
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	161,183
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	37,143
	Overall Result			6,300,729
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,501,510
	Overall Result			38,501,510
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			1,443,746
	Overall Result			34,725,339
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(298,520)
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,401,480
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(298,520)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	Bonds-Interco	22115000	B221	67,000,000
	Overall Result			72,401,480
Short-Term Debt	IHC Bank	23121000	B234	5,061,057
	IHC Clear Out Pymt	23121001	B234	(44,571)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,876,831
Accounts Payable	A/P-Recon Acct	23410000	B231	1,445,019
	A/P I/C-Recon	23410100	B231	210,530
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	11,945
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	20,000
	A/P-Wrkbasket Accrl	23430600	B231	16,783
	A/P-Pcard Accrual	23430700	B231	34,628
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	80,615
	A/P-Proj Cost Accrl	23435000	B231	1,008,289
	A/P-GRIR CapSvc	23436000	B231	19,235
	A/P Assoc Co	23510000	B233	227,610
	A/P Assoc Co-SCoBill	23520000	B233	(792,390)
	A/P Assoc Co-SCoBill	23520001	B233	686,055
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,968,318
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(177,207)
	Accr FIT-Prior Yrs	23622000	B23612	(1,475,058)
	Accr SIT-Current Yr	23631000	B23612	316,599
	Accr SIT-Prior Yrs	23632000	B23612	(138,602)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	56,298
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,044,923
	Accr Tax-Use Tax	23654000	B23611	2,949
	Accr Tax-FRTax-IncTx	23654110	B23611	658,418
	Overall Result			1,288,320
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,225,090
	Overall Result			1,447,288
Other current liabilities	Accr Vacation Pay	24120000	B241	161,183
	Accr Power	24120200	B241	169,856
	Accr Legal	24120300	B241	31,564
	Accr Wages	24120600	B241	332,008
	Accr Wages-NetAdjClr	24120699	B241	(10,800)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	Accr Insurance	24120700	B241	110,744
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	3,536
	Accr DCP Contrib	24121200	B241	13,303
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	9,170
	Accr Severance	24121800	B241	6,756
	Accr Emp 401k Match	24122700	B241	9,435
	Accr Incentive Plan	24123000	B241	405,806
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	24,148
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,623
	Unclaimed A/P Checks	24133200	B241	39,931
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	0
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	14,992
	GRIR-Stock C - Chem	24163000	B241	21,105
	GRIR-Non-inventory	24164000	B241	61,135
	GRIR-CapEx Accl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	280
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(15,569,936)
	CFO Sales Tax-CIS	24172100	B241	15,828,070
	Def Rev-Curr Portion	24199700	B241	199,907
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,242,152
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,193,069
	Adv Constr-NT Hydr	25215000	B252	41,553
	Adv Constr-NT WIP	25217000	B252	201,717
	Adv Constr-Tax Svcs	25223000	B252	83,537
	Adv Constr-Tax WIP	25227000	B252	24,339
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,224,215
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,349,376
	Def SIT Liab-Other	25321000	B283	5,926,993
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2018
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,294,037
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	6,259
	Unamort ITC-4%	25510200	B2551	39,946
	Unamort ITC-10%	25510300	B2551	293,651
	Overall Result			339,856
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	320,236
	RL-ITRR-Deficit Def	25622000	B253	(376,325)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(175,506)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,750
	RL-ITRR-ITC GrUp4%	25626100	B253	25,519
	RL-ITRR-ITC GrUp10%	25626200	B253	169,669
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,307,355
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	493,772
	RL-Cost of Removal	25700000	B1081	(4,082,186)
	RL-COR RWIP	25710000	B1862	(1,377,281)
	Overall Result			20,083,256
Accrued Pension	Accr Pension Exp	26212000	B253	(1,218,584)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,218,585)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	225,055
	Accr OPEB MedSubs	26221500	B253	603,821
	Overall Result			828,876
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,217
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	(1,258)
	NQ Sav&Def Compens	26281800	B253	9,019
	FIN 48 Reserve-Fed	26580000	B265	33
	FIN 48 Reserve-State	26581000	B265	123,159
	Overall Result			134,170
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,475,488
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,264,574
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	176,302
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,259,170
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	0
	AccAmort CIAC-Other	27206000	B272	(4,555,641)
	AccAmort CIAC-Tax	27210000	B272	(840,286)
	Overall Result			17,312,882

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,076,374
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,411,922
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,783,374
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,112,678
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,675,434
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,212,905
	UP Svcs	10133300	B3334	29,954,518
	UP Meters	10133410	B3344	9,748,773
	UP Meter Installs	10133420	B3344	15,983,851
	UP Hydrants	10133500	B3354	9,697,540
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,271,792
	UP Trans Equip	10134100	B3415	4,714,199
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	153,163
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,609,309
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	552,882
	CCNC Struct&Imp P	10630420	B3042	728,468
	CCNC Struct&Imp WT	10630430	B3043	32,634
	CCNC Struct&Imp TD	10630440	B3044	(16,882)
	CCNC Struct&Imp AG	10630450	B3045	1,430,834
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	12,627
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	273,967
	CCNC WT Eq Non-Media	10632010	B3203	1,153,085
	CCNC Dist Resrvrs&St	10633000	B3304	1,342,229
	CCNC TD MainsNotClss	10633100	B3314	7,074,210
	CCNC Svcs	10633300	B3334	495,053
	CCNC Meters	10633410	B3344	379,468
	CCNC Meter Installs	10633420	B3344	267,791

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	CCNC Hydrants	10633500	B3354	305,879
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,129,378
	CCNC Othr P/E Intang	10633910	B3391	106,902
	CCNC Trans EqNotClss	10634100	B3415	830,404
	CCNC Tool-Shop-GarEq	10634300	B3435	13,961
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	396,630
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			314,419,406
Construction Work In Progress	CWIP	10700000	B105	4,005,223
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	112,609
	CWIP-EngClear Eng OH	10780120	B105	2,205
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			4,120,037
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(128,032,935)
	A/D - Salvage/Scrap	10802000	B1081	(4,432,287)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,433,129
	A/D - Reg Asset	10810000	B1081	(29,789)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(91,071,742)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	7,064
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(1,511,744)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(111,915)
	USBK TN - Main	13162600	B1312	232,451
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	64,463
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	3,420
	USBK TN-PennCrdt	13162612	B1312	1,400

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(476)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	26
	Suntrust TN	13180100	B1312	59,131
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	6,680
	Suntrust TN-NSF	13180116	B1312	77
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(1,247,423)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,325,739
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	386,877
	A/R-Pymt Clarificatn	14100998	B141	(57)
	A/R-NSF Clarificatn	14100999	B141	282
	Allow for Uncollect	14300000	B143	(521,586)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	19,756
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	54,563
	A/R AssocCo-Div Eqv	14573000	B145	2,941
	Misc A/R-Recon Acct	14610000	B142	487,333
	Misc A/R-Manual	14611000	B142	1,337
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	36,176
	Misc A/R-Med Subsidy	14611500	B142	76,977
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,379)
	Overall Result			4,001,596
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,352,876
	Overall Result			2,352,876
Materials and Supplies	Inventory-Plant Mat	15110000	B151	791,258
	Inventory-Chemicals	15130000	B151	133,079
	Inventory-Other M&S	15140000	B153	2,863
	Inventry-Price Diff	15199997	B153	0
	Overall Result			927,201
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	132,480
	Prepaid Insur	16520000	B162	73,057
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	159,014
	Prepaid Audit Fees	16540000	B162	13,217
	Prepaid Other	16550000	B162	6,736
	Prepaid Other-Global	16550010	B162	205,779
	Overall Result			606,283
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	32,544
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	RA-ITRtR-Other	18504500	B1862	515,921
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011
	RA-ITRtR-Accu Amort	18505500	B1862	(509,412)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	3,743
	RA-Unamort Debt Exp	18661000	B181	19,028
	RA-UnamortDebtExpI/C	18661500	B181	1,045,651
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,094,170
	RA-COR RWIP	18680100	B1862	1,415,735
	RA-Def Vacation Pay	18680101	B174	56,263
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			11,665,875
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	94,061
	Overall Result			94,061
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	32,544
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	515,921
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011
	RA-ITRtR-Accu Amort	18505500	B1862	(509,412)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	3,743
	RA-Unamort Debt Exp	18661000	B181	19,028
	RA-UnamortDebtExpI/C	18661500	B181	1,045,651
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,094,170
	RA-COR RWIP	18680100	B1862	1,415,735
	RA-Def Vacation Pay	18680101	B174	56,263
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	94,061
	Overall Result			11,759,936
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,511,105
	Overall Result			38,511,105
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			834,845
	Overall Result			34,116,438
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(297,327)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,402,673
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(297,327)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,402,673
Short-Term Debt	IHC Bank	23121000	B234	9,753,938
	IHC Clear Out Pymt	23121001	B234	(2,694)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			8,611,589
Accounts Payable	A/P-Recon Acct	23410000	B231	423,427
	A/P I/C-Recon	23410100	B231	43,893
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	32,389
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	20,000
	A/P-Wrkbasket Accrl	23430600	B231	30,914
	A/P-Pcard Accrual	23430700	B231	26,714
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	63,005
	A/P-Proj Cost Accrl	23435000	B231	1,038,683
	A/P-GRIR CapSvc	23436000	B231	13,305
	A/P Assoc Co	23510000	B233	142,524
	A/P Assoc Co-SCoBill	23520000	B233	(678,529)
	A/P Assoc Co-SCoBill	23520001	B233	845,939
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,002,265
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(63,554)
	Accr FIT-Prior Yrs	23622000	B23612	(1,475,058)
	Accr SIT-Current Yr	23631000	B23612	351,596
	Accr SIT-Prior Yrs	23632000	B23612	(138,602)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	14,166
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,084,034
	Accr Tax-Use Tax	23654000	B23611	4,684
	Accr Tax-FRTax-IncTx	23654110	B23611	705,627
	Overall Result			482,893
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	436,631
	Overall Result			472,630
Other current liabilities	Accr Vacation Pay	24120000	B241	56,263
	Accr Power	24120200	B241	187,233
	Accr Legal	24120300	B241	65,270
	Accr Wages	24120600	B241	126,614
	Accr Wages-NetAdjClr	24120699	B241	2,700

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	Accr Insurance	24120700	B241	64,208
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	36,176
	Accr Waste Disposal	24121000	B241	49,595
	Accr Retiree Medical	24121100	B241	5,375
	Accr DCP Contrib	24121200	B241	15,455
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	5,833
	Accr Severance	24121800	B241	6,756
	Accr Emp 401k Match	24122700	B241	9,190
	Accr Incentive Plan	24123000	B241	66,171
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	17,832
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,635
	Unclaimed A/P Checks	24133200	B241	39,874
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	14,188
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,085
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	8,699
	GRIR-Stock C - Chem	24163000	B241	4,588
	GRIR-Non-inventory	24164000	B241	60,418
	GRIR-CapEx Accl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	350
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(15,827,003)
	CFO Sales Tax-CIS	24172100	B241	16,081,507
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	386,877
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			1,842,838
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,181,695
	Adv Constr-NT Hydr	25215000	B252	41,553
	Adv Constr-NT WIP	25217000	B252	35,136
	Adv Constr-Tax Svcs	25223000	B252	82,551
	Adv Constr-Tax WIP	25227000	B252	248,915
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,269,850
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,445,570
	Def SIT Liab-Other	25321000	B283	5,951,467
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2018
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,414,705
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	6,001
	Unamort ITC-4%	25510200	B2551	39,549
	Unamort ITC-10%	25510300	B2551	287,942
	Overall Result			333,492
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	319,014
	RL-ITRR-Deficit Def	25622000	B253	(374,888)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(174,819)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,585
	RL-ITRR-ITC GrUp4%	25626100	B253	25,265
	RL-ITRR-ITC GrUp10%	25626200	B253	166,368
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,304,345
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	496,996
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			25,540,119
Accrued Pension	Accr Pension Exp	26212000	B253	(1,178,647)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,178,648)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	220,033
	Accr OPEB MedSubs	26221500	B253	611,999
	Overall Result			832,031
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,475
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	(375)
	NQ Sav&Def Compens	26281800	B253	9,028
	FIN 48 Reserve-Fed	26580000	B265	(599)
	FIN 48 Reserve-State	26581000	B265	137,061
	Overall Result			148,589
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,475,488
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,267,074
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	9,938
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,259,170
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	172,389
	AccAmort CIAC-Other	27206000	B272	(4,576,167)
	AccAmort CIAC-Tax	27210000	B272	(845,211)
	Overall Result			17,295,956

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	570,266
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,076,374
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,411,922
	UP Lake&River&Other	10130600	B3062	498,382
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,783,374
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,112,678
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,689,947
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,419,147
	UP Svcs	10133300	B3334	30,040,066
	UP Meters	10133410	B3344	9,766,285
	UP Meter Installs	10133420	B3344	16,020,475
	UP Hydrants	10133500	B3354	9,696,811
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,271,812
	UP Trans Equip	10134100	B3415	4,684,017
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	153,163
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,609,309
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	552,882
	CCNC Struct&Imp P	10630420	B3042	729,867
	CCNC Struct&Imp WT	10630430	B3043	22,312
	CCNC Struct&Imp TD	10630440	B3044	41,197
	CCNC Struct&Imp AG	10630450	B3045	1,430,834
	CCNC Lake-River&Othr	10630600	B3062	131,665
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	12,627
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	274,646
	CCNC WT Eq Non-Media	10632010	B3203	768,213
	CCNC Dist Resrvrs&St	10633000	B3304	1,615,556
	CCNC TD MainsNotClss	10633100	B3314	7,382,369
	CCNC Svcs	10633300	B3334	498,582
	CCNC Meters	10633410	B3344	371,934
	CCNC Meter Installs	10633420	B3344	329,900
	CCNC Hydrants	10633500	B3354	365,471

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,140,733
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	831,637
	CCNC Stores Equip	10634200	B3425	11,194
	CCNC Tool-Shop-GarEq	10634300	B3435	13,961
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	526,799
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			315,433,611
Construction Work In Progress	CWIP	10700000	B105	3,770,575
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	165,012
	CWIP-EngClear Eng OH	10780120	B105	3,804
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			3,939,391
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(128,699,506)
	A/D - Salvage/Scrap	10802000	B1081	(4,432,287)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,927,593
	A/D - Reg Asset	10810000	B1081	(29,881)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(91,243,941)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	11,807
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	18
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(151,972)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(114,441)
	USBK TN - Main	13162600	B1312	213,806
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	87,156
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	9,737
	USBK TN-PennCrdt	13162612	B1312	350
	USBK TN-ERtrn-USBank	13162613	B1312	981

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(91)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	18
	Suntrust TN	13180100	B1312	50,473
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	2,536
	Suntrust TN-NSF	13180116	B1312	1,752
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	(1)
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			114,129
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,663,186
	A/R-Customer - ECIS	14100003	B141	13,425
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(535,557)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	41,775
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	32,874
	A/R AssocCo-Div Eqv	14573000	B145	(375)
	Misc A/R-Recon Acct	14610000	B142	1,041,320
	Misc A/R-Manual	14611000	B142	1,334
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	76,977
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,379)
	Overall Result			4,466,219
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,466,128
	Overall Result			2,466,128
Materials and Supplies	Inventory-Plant Mat	15110000	B151	759,058
	Inventory-Chemicals	15130000	B151	108,226
	Inventory-Other M&S	15140000	B153	3,607
	Inventory-Price Diff	15199997	B153	0
	Overall Result			870,891
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	88,779
	Prepaid Insur	16520000	B162	149,101
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	159,014
	Prepaid Audit Fees	16540000	B162	8,810
	Prepaid Other	16550000	B162	(5,440)
	Prepaid Other-Global	16550010	B162	217,522
	Overall Result			658,785
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	35,715
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	508,352
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	RA-ITRtR-Accu Amort	18505500	B1862	(513,636)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	3,119
	RA-Unamort Debt Exp	18661000	B181	18,840
	RA-UnamortDebtExpI/C	18661500	B181	1,041,328
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	143,028
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,228,977
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	90,977
	Overall Result			90,977
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	35,715
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	508,352
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011
	RA-ITRtR-Accu Amort	18505500	B1862	(513,636)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	3,119
	RA-Unamort Debt Exp	18661000	B181	18,840
	RA-UnamortDebtExpI/C	18661500	B181	1,041,328
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	143,028
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	90,977
	Overall Result			6,319,954
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,511,105
	Overall Result			38,511,105
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			1,240,736
	Overall Result			34,522,329
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(296,133)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,403,867
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(296,133)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,403,867
Short-Term Debt	IHC Bank	23121000	B234	11,090,059

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	IHC Clear Out Pymt	23121001	B234	15,080
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			9,965,484
Accounts Payable	A/P-Recon Acct	23410000	B231	749,005
	A/P I/C-Recon	23410100	B231	101,231
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	13,887
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	39,500
	A/P-Wrkbasket Accrl	23430600	B231	20,661
	A/P-Pcard Accrual	23430700	B231	26,291
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	65,783
	A/P-Proj Cost Accrl	23435000	B231	1,118,049
	A/P-GRIR CapSvc	23436000	B231	24,426
	A/P Assoc Co	23510000	B233	144,755
	A/P Assoc Co-SCoBill	23520000	B233	(791,248)
	A/P Assoc Co-SCoBill	23520001	B233	609,132
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(106)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,121,471
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	121,068
	Accr FIT-Prior Yrs	23622000	B23612	(1,475,058)
	Accr SIT-Current Yr	23631000	B23612	427,627
	Accr SIT-Prior Yrs	23632000	B23612	(1,248,602)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	18,113
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,381,685
	Accr Tax-Use Tax	23654000	B23611	2,271
	Accr Tax-FRTax-IncTx	23654110	B23611	752,836
	Overall Result			(20,060)
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	621,073
	Overall Result			694,312
Other current liabilities	Accr Vacation Pay	24120000	B241	143,028
	Accr Power	24120200	B241	195,330
	Accr Legal	24120300	B241	65,741
	Accr Wages	24120600	B241	156,963
	Accr Wages-NetAdjClr	24120699	B241	3,600
	Accr Insurance	24120700	B241	70,269
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	Accr Retiree Medical	24121100	B241	7,156
	Accr DCP Contrib	24121200	B241	16,738
	Acc Health Save Acct	24121300	B241	500
	Accr Bank Fees	24121400	B241	9,760
	Accr Severance	24121800	B241	6,100
	Accr Emp 401k Match	24122700	B241	11,004
	Accr Incentive Plan	24123000	B241	88,228
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	24,908
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,644
	Unclaimed A/P Checks	24133200	B241	14,811
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	16,173
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	8,446
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	15,999
	GRIR-Stock C - Chem	24163000	B241	19,649
	GRIR-Non-inventory	24164000	B241	33,931
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	419
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(16,080,779)
	CFO Sales Tax-CIS	24172100	B241	16,398,642
	Def Rev-Curr Portion	24199700	B241	411,482
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,017,578
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	3,173,749
	Adv Constr-NT Hydr	25215000	B252	41,346
	Adv Constr-NT WIP	25217000	B252	248,182
	Adv Constr-Tax Svcs	25223000	B252	80,171
	Adv Constr-Tax WIP	25227000	B252	261,118
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,484,566
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,373,568
	Def SIT Liab-Other	25321000	B283	5,913,688
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,304,924
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	5,743
	Unamort ITC-4%	25510200	B2551	39,152

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2018
	Unamort ITC-10%	25510300	B2551	282,233
	Overall Result			327,128
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	317,792
	RL-ITRR-Deficit Def	25622000	B253	(373,451)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(174,132)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,420
	RL-ITRR-ITC GrUp4%	25626100	B253	25,011
	RL-ITRR-ITC GrUp10%	25626200	B253	163,067
	RL-TaxCutJobAct - LT	25632300	B253	540,185
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,301,335
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	493,522
	RL-Cost of Removal	25700000	B1081	(4,222,034)
	RL-COR RWIP	25710000	B1862	(1,369,314)
	Overall Result			20,479,654
Accrued Pension	Accr Pension Exp	26212000	B253	(1,138,710)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,138,711)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	215,010
	Accr OPEB MedSubs	26221500	B253	611,999
	Overall Result			827,009
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	956
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	(375)
	NQ Sav&Def Compens	26281800	B253	12,073
	FIN 48 Reserve-Fed	26580000	B265	(599)
	FIN 48 Reserve-State	26581000	B265	137,061
	Overall Result			149,116
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	6,064,562
	CIAC-NT Ext Dep	27112000	B271	7,477,620
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,282,416
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	24,425
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,261,550
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	325,944
	AccAmort CIAC-Other	27206000	B272	(4,596,697)
	AccAmort CIAC-Tax	27210000	B272	(850,137)
	Overall Result			17,605,751

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,513,990
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,411,922
	UP Lake&River&Other	10130600	B3062	448,766
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,794,653
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,121,701
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	25,736,254
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,415,095
	UP Svcs	10133300	B3334	30,043,240
	UP Meters	10133410	B3344	9,766,782
	UP Meter Installs	10133420	B3344	16,019,193
	UP Hydrants	10133500	B3354	9,702,893
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,282,918
	UP Trans Equip	10134100	B3415	4,821,285
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	153,163
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,627,773
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	729,949
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	45,614
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	136,166
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	265,662
	CCNC WT Eq Non-Media	10632010	B3203	765,930
	CCNC Dist Resrvrs&St	10633000	B3304	1,633,237
	CCNC TD MainsNotClss	10633100	B3314	7,603,805
	CCNC Svcs	10633300	B3334	532,597
	CCNC Meters	10633410	B3344	410,717
	CCNC Meter Installs	10633420	B3344	553,990
	CCNC Hydrants	10633500	B3354	383,084

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,129,627
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	705,547
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	13,961
	CCNC Laboratory Eq	10634400	B3445	1,972
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	506,527
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			315,944,323
Construction Work In Progress	CWIP	10700000	B105	3,866,831
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	243,199
	CWIP-EngClear Eng OH	10780120	B105	5,457
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			4,115,487
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(129,367,749)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	42,006,485
	A/D - Reg Asset	10810000	B1081	(29,974)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(91,835,359)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	6,828
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	80
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(338,509)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	700
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(129,446)
	USBK TN - Main	13162600	B1312	195,615
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	34
	USBK TN-CC & ECheck	13162609	B1312	70,438
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	4,739
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	42

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(68)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	114
	Suntrust TN	13180100	B1312	144,578
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	6,713
	Suntrust TN-NSF	13180116	B1312	3,064
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(33,078)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,686,692
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(86)
	A/R-NSF Clarificatn	14100999	B141	357
	Allow for Uncollect	14300000	B143	(546,915)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(9,937,362)
	A/R Assoc Co-Recon	14510100	B142	10,102,269
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	11,748
	A/R AssocCo-Div Eqv	14573000	B145	(375)
	Misc A/R-Recon Acct	14610000	B142	488,066
	Misc A/R-Manual	14611000	B142	1,344
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	76,977
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(11,379)
	Overall Result			3,871,336
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,728,493
	Overall Result			2,728,493
Materials and Supplies	Inventory-Plant Mat	15110000	B151	792,193
	Inventory-Chemicals	15130000	B151	125,948
	Inventory-Other M&S	15140000	B153	563
	Inventory-Price Diff	15199997	B153	0
	Overall Result			918,704
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	45,078
	Prepaid Insur	16520000	B162	107,214
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	123,678
	Prepaid Audit Fees	16540000	B162	11,330
	Prepaid Other	16550000	B162	(17,615)
	Prepaid Other-Global	16550010	B162	244,896
	Overall Result			555,580
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	38,931
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	500,783
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	RA-ITRtR-Accu Amort	18505500	B1862	(517,861)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	2,495
	RA-Unamort Debt Exp	18661000	B181	18,651
	RA-UnamortDebtExpI/C	18661500	B181	1,037,005
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	143,028
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,215,265
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	89,146
	Overall Result			89,146
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	38,931
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	500,783
	RA-ITRtR-St TaxChge	18505100	B1862	3,138,011
	RA-ITRtR-Accu Amort	18505500	B1862	(517,861)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	2,495
	RA-Unamort Debt Exp	18661000	B181	18,651
	RA-UnamortDebtExpI/C	18661500	B181	1,037,005
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	143,028
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	89,146
	Overall Result			6,304,411
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,512,879
	Overall Result			38,512,879
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			2,274,610
	Overall Result			35,556,203
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(294,940)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,405,060
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(294,940)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,405,060
Short-Term Debt	IHC Bank	23121000	B234	8,930,639

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	IHC Clear Out Pymt	23121001	B234	(25,794)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			7,765,189
Accounts Payable	A/P-Recon Acct	23410000	B231	641,753
	A/P I/C-Recon	23410100	B231	10,178,358
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	49,384
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	17,500
	A/P-Wrkbasket Accrl	23430600	B231	21,703
	A/P-Pcard Accrual	23430700	B231	6,764
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	100,615
	A/P-Proj Cost Accrl	23435000	B231	742,289
	A/P-GRIR CapSvc	23436000	B231	19,838
	A/P Assoc Co	23510000	B233	(9,921,784)
	A/P Assoc Co-SCoBill	23520000	B233	(576,258)
	A/P Assoc Co-SCoBill	23520001	B233	671,270
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(98)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	(100)
	Overall Result			1,951,375
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	894,979
	Accr FIT-Prior Yrs	23622000	B23612	(2,008,254)
	Accr SIT-Current Yr	23631000	B23612	310,021
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	25,311
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,587,680
	Accr Tax-Use Tax	23654000	B23611	5,625
	Accr Tax-FRTax-IncTx	23654110	B23611	800,045
	Overall Result			576,304
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	879,265
	Overall Result			989,743
Other current liabilities	Accr Vacation Pay	24120000	B241	143,028
	Accr Power	24120200	B241	161,802
	Accr Legal	24120300	B241	18,322
	Accr Wages	24120600	B241	232,472
	Accr Wages-NetAdjClr	24120699	B241	4,500
	Accr Insurance	24120700	B241	88,362
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	Accr Retiree Medical	24121100	B241	9,189
	Accr DCP Contrib	24121200	B241	9,780
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	8,776
	Accr Severance	24121800	B241	6,100
	Accr Emp 401k Match	24122700	B241	6,008
	Accr Incentive Plan	24123000	B241	110,285
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	23,650
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,652
	Unclaimed A/P Checks	24133200	B241	13,196
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	(7)
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	30,850
	GRIR-Stock C - Chem	24163000	B241	21,747
	GRIR-Non-inventory	24164000	B241	27,059
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	69
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(16,397,208)
	CFO Sales Tax-CIS	24172100	B241	16,690,990
	Def Rev-Curr Portion	24199700	B241	205,741
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			1,794,201
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,978,733
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	248,182
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	274,946
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,289,481
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,413,298
	Def SIT Liab-Other	25321000	B283	5,917,049
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,348,015
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	5,485
	Unamort ITC-4%	25510200	B2551	38,755

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2018
	Unamort ITC-10%	25510300	B2551	276,524
	Overall Result			320,764
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	316,570
	RL-ITRR-Deficit Def	25622000	B253	(372,014)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(173,445)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,255
	RL-ITRR-ITC GrUp4%	25626100	B253	24,757
	RL-ITRR-ITC GrUp10%	25626200	B253	159,766
	RL-TaxCutJobAct - LT	25632300	B253	707,062
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,298,325
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	491,419
	RL-Cost of Removal	25700000	B1081	(4,234,274)
	RL-COR RWIP	25710000	B1862	(1,381,772)
	Overall Result			20,613,902
Accrued Pension	Accr Pension Exp	26212000	B253	(1,072,669)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,072,669)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	199,419
	Accr OPEB MedSubs	26221500	B253	611,999
	Overall Result			811,417
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,195
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	(375)
	NQ Sav&Def Compens	26281800	B253	12,086
	FIN 48 Reserve-Fed	26580000	B265	(599)
	FIN 48 Reserve-State	26581000	B265	137,061
	Overall Result			149,368
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	6,064,562
	CIAC-NT Ext Dep	27112000	B271	7,667,528
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,293,283
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	24,425
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	325,944
	AccAmort CIAC-Other	27206000	B272	(4,617,412)
	AccAmort CIAC-Tax	27210000	B272	(855,065)
	Overall Result			17,789,021

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	448,766
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,793,611
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,120,197
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,773,813
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,483,461
	UP Svcs	10133300	B3334	30,057,480
	UP Meters	10133410	B3344	9,768,473
	UP Meter Installs	10133420	B3344	16,022,775
	UP Hydrants	10133500	B3354	9,702,893
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,281,391
	UP Trans Equip	10134100	B3415	4,821,285
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,627,773
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	738,942
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	42,685
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	144,874
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	270,022
	CCNC WT Eq Non-Media	10632010	B3203	55,228
	CCNC Dist Resrvrs&St	10633000	B3304	1,760,766
	CCNC TD MainsNotClss	10633100	B3314	7,612,852
	CCNC Svcs	10633300	B3334	552,312
	CCNC Meters	10633410	B3344	432,357
	CCNC Meter Installs	10633420	B3344	714,506
	CCNC Hydrants	10633500	B3354	389,337

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,129,627
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	705,547
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	506,086
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			316,716,562
Construction Work In Progress	CWIP	10700000	B105	4,828,086
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	285,601
	CWIP-EngClear Eng OH	10780120	B105	5,457
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			5,119,144
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(130,037,699)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,715,464
	A/D - Reg Asset	10810000	B1081	(30,066)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(92,796,421)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	1,295
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(198,364)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(128,083)
	USBK TN - Main	13162600	B1312	209,742
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	85,596
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	5,118
	USBK TN-PennCrdt	13162612	B1312	285
	USBK TN-ERtrn-USBank	13162613	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(50)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	18
	Suntrust TN	13180100	B1312	(353,155)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	6,051
	Suntrust TN-NSF	13180116	B1312	18
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			30,473
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,493,656
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	347,337
	A/R-Pymt Clarificatn	14100998	B141	(8,141)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(544,080)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	10,619
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	23,325
	A/R AssocCo-Div Eqv	14573000	B145	642
	Misc A/R-Recon Acct	14610000	B142	493,489
	Misc A/R-Manual	14611000	B142	1,340
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	38,410
	Misc A/R-Med Subsidy	14611500	B142	89,244
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,631)
	Overall Result			5,075,847
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,511,268
	Overall Result			2,511,268
Materials and Supplies	Inventory-Plant Mat	15110000	B151	767,960
	Inventory-Chemicals	15130000	B151	116,067
	Inventory-Other M&S	15140000	B153	2,192
	Inventory-Price Diff	15199997	B153	0
	Overall Result			886,219
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	1,376
	Prepaid Insur	16520000	B162	60,207
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	106,009
	Prepaid Audit Fees	16540000	B162	6,923
	Prepaid Other	16550000	B162	(29,790)
	Prepaid Other-Global	16550010	B162	228,833
	Overall Result			414,558
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	42,580
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	493,214
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	RA-ITRtR-Accu Amort	18505500	B1862	(522,085)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	1,872
	RA-Unamort Debt Exp	18661000	B181	18,463
	RA-UnamortDebtExpI/C	18661500	B181	1,032,681
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,385,391
	RA-COR RWIP	18680100	B1862	1,598,392
	RA-Def Vacation Pay	18680101	B174	153,956
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			12,207,754
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	86,387
	Overall Result			86,387
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	42,580
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	493,214
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069
	RA-ITRtR-Accu Amort	18505500	B1862	(522,085)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	1,872
	RA-Unamort Debt Exp	18661000	B181	18,463
	RA-UnamortDebtExpI/C	18661500	B181	1,032,681
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,385,391
	RA-COR RWIP	18680100	B1862	1,598,392
	RA-Def Vacation Pay	18680101	B174	153,956
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	86,387
	Overall Result			12,294,141
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,533,618
	Overall Result			38,533,618
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			1,582,260
	Overall Result			34,863,853
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(293,746)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,406,254
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(293,746)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,406,254
Short-Term Debt	IHC Bank	23121000	B234	8,662,794

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	IHC Clear Out Pymt	23121001	B234	(11,602)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			7,511,537
Accounts Payable	A/P-Recon Acct	23410000	B231	611,015
	A/P I/C-Recon	23410100	B231	61,089
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	0
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	25,206
	A/P-Wrkbasket Accrl	23430600	B231	36,812
	A/P-Pcard Accrual	23430700	B231	61,094
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	99,478
	A/P-Proj Cost Accrl	23435000	B231	959,839
	A/P-GRIR CapSvc	23436000	B231	2,898
	A/P Assoc Co	23510000	B233	4,441,563
	A/P Assoc Co-SCoBill	23520000	B233	(659,522)
	A/P Assoc Co-SCoBill	23520001	B233	841,681
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(98)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			6,481,193
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(1,423,105)
	Accr FIT-Prior Yrs	23622000	B23612	(2,008,254)
	Accr SIT-Current Yr	23631000	B23612	(220,299)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	30,182
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	1,892,249
	Accr Tax-Use Tax	23654000	B23611	(63)
	Accr Tax-FRTax-IncTx	23654110	B23611	847,254
	Overall Result			(1,921,139)
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	708,706
	Overall Result			856,425
Other current liabilities	Accr Vacation Pay	24120000	B241	153,956
	Accr Power	24120200	B241	176,339
	Accr Legal	24120300	B241	50,158
	Accr Wages	24120600	B241	266,819
	Accr Wages-NetAdjClr	24120699	B241	5,400
	Accr Insurance	24120700	B241	94,697
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	38,410
	Accr Waste Disposal	24121000	B241	38,900

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	Accr Retiree Medical	24121100	B241	12,000
	Accr DCP Contrib	24121200	B241	11,015
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	11,953
	Accr Severance	24121800	B241	6,100
	Accr Emp 401k Match	24122700	B241	6,949
	Accr Incentive Plan	24123000	B241	142,653
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	22,591
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,663
	Unclaimed A/P Checks	24133200	B241	13,196
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,448
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	18,947
	GRIR-Stock C - Chem	24163000	B241	18,582
	GRIR-Non-inventory	24164000	B241	112,903
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	137
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(16,690,139)
	CFO Sales Tax-CIS	24172100	B241	17,008,575
	RL-TaxCutJobAct-Curr	24199500	B253	221,497
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	347,337
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,445,535
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,978,733
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	34,502
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	497,823
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,298,679
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,754,089
	Def SIT Liab-Other	25321000	B283	6,016,912
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,788,669
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	5,227

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2018
	Unamort ITC-4%	25510200	B2551	38,358
	Unamort ITC-10%	25510300	B2551	270,815
	Overall Result			314,400
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	315,348
	RL-ITRR-Deficit Def	25622000	B253	(370,577)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(172,758)
	RL-ITRR-ITC GrUp3%	25626000	B253	3,090
	RL-ITRR-ITC GrUp4%	25626100	B253	24,503
	RL-ITRR-ITC GrUp10%	25626200	B253	156,465
	RL-TaxCutJobAct - LT	25632300	B253	664,490
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,295,315
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	474,959
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			26,165,088
Accrued Pension	Accr Pension Exp	26212000	B253	(1,027,511)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,027,511)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	192,282
	Accr OPEB MedSubs	26221500	B253	624,266
	Overall Result			816,548
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,434
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	642
	NQ Sav&Def Compens	26281800	B253	12,103
	FIN 48 Reserve-Fed	26580000	B265	(1,519)
	FIN 48 Reserve-State	26581000	B265	173,188
	Overall Result			185,848
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	6,064,562
	CIAC-NT Ext Dep	27112000	B271	7,667,528
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,293,283
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	(154,891)
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	505,260
	AccAmort CIAC-Other	27206000	B272	(4,638,345)
	AccAmort CIAC-Tax	27210000	B272	(860,001)
	Overall Result			17,763,152

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,592,362
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	448,766
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,793,611
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,120,197
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,773,813
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,479,198
	UP Svcs	10133300	B3334	30,059,124
	UP Meters	10133410	B3344	9,769,361
	UP Meter Installs	10133420	B3344	16,022,775
	UP Hydrants	10133500	B3354	9,704,284
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,281,413
	UP Trans Equip	10134100	B3415	4,812,792
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,627,773
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	738,942
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	42,685
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	144,874
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	270,022
	CCNC WT Eq Non-Media	10632010	B3203	57,829
	CCNC Dist Resrvrs&St	10633000	B3304	1,777,701
	CCNC TD MainsNotClss	10633100	B3314	7,719,328
	CCNC Svcs	10633300	B3334	593,160
	CCNC Meters	10633410	B3344	460,505
	CCNC Meter Installs	10633420	B3344	832,876
	CCNC Hydrants	10633500	B3354	394,554

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,129,627
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	694,369
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	507,174
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			317,016,258
Construction Work In Progress	CWIP	10700000	B105	5,969,422
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	393,767
	CWIP-EngClear Eng OH	10780120	B105	5,457
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			6,368,646
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(130,709,620)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,739,397
	A/D - Reg Asset	10810000	B1081	(30,158)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(93,444,502)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	536
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(273,037)
	PNC AWCC-PR-Out ACH	13140202	B1312	(776)
	PNC AWCC-PR-Out Chk	13140203	B1312	776
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(118,984)
	USBK TN - Main	13162600	B1312	223,477
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	105,625
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	817
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	337

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(257)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	181
	Suntrust TN	13180100	B1312	(306,925)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	3,118
	Suntrust TN-NSF	13180116	B1312	724
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			37,610
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,432,346
	A/R-Customer - ECIS	14100003	B141	18,618
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	1,002
	Allow for Uncollect	14300000	B143	(536,992)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(1,332,420)
	A/R Assoc Co-Recon	14510100	B142	1,534,659
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	38,774
	A/R AssocCo-Div Eqv	14573000	B145	642
	Misc A/R-Recon Acct	14610000	B142	494,862
	Misc A/R-Manual	14611000	B142	1,338
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	93,333
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,631)
	Overall Result			4,733,530
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,412,346
	Overall Result			2,412,346
Materials and Supplies	Inventory-Plant Mat	15110000	B151	744,907
	Inventory-Chemicals	15130000	B151	98,051
	Inventory-Other M&S	15140000	B153	50,996
	Inventory-Price Diff	15199997	B153	0
	Overall Result			893,955
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	156,736
	Prepaid Insur	16520000	B162	136,361
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	89,421
	Prepaid Audit Fees	16540000	B162	2,585
	Prepaid Other	16550000	B162	(41,965)
	Prepaid Other-Global	16550010	B162	203,612
	Overall Result			587,749
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	46,819
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	485,645
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	RA-ITRtR-Accu Amort	18505500	B1862	(526,309)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	1,248
	RA-Unamort Debt Exp	18661000	B181	18,275
	RA-UnamortDebtExpI/C	18661500	B181	1,028,358
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	252,952
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,310,278
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	83,629
	Overall Result			83,629
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	46,819
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	485,645
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069
	RA-ITRtR-Accu Amort	18505500	B1862	(526,309)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	1,248
	RA-Unamort Debt Exp	18661000	B181	18,275
	RA-UnamortDebtExpI/C	18661500	B181	1,028,358
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	252,952
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	83,629
	Overall Result			6,393,906
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,533,618
	Overall Result			38,533,618
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			2,709,122
	Overall Result			35,990,715
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(292,552)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,407,448
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(292,552)
	Bonds-Interco	22115000	B221	48,000,000
	Overall Result			53,407,448
Short-Term Debt	IHC Bank	23121000	B234	10,974,767

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	IHC Clear Out Pymt	23121001	B234	(77,139)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			9,757,973
Accounts Payable	A/P-Recon Acct	23410000	B231	845,076
	A/P I/C-Recon	23410100	B231	1,539,044
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	11,455
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	17,500
	A/P-Wrkbasket Accrl	23430600	B231	82,793
	A/P-Pcard Accrual	23430700	B231	49,439
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	67,298
	A/P-Proj Cost Accrl	23435000	B231	951,951
	A/P-GRIR CapSvc	23436000	B231	934
	A/P Assoc Co	23510000	B233	(1,331,041)
	A/P Assoc Co-SCoBill	23520000	B233	(818,356)
	A/P Assoc Co-SCoBill	23520001	B233	731,199
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(98)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,147,333
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(1,190,220)
	Accr FIT-Prior Yrs	23622000	B23612	(2,008,254)
	Accr SIT-Current Yr	23631000	B23612	(115,154)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	36,807
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,196,818
	Accr Tax-Use Tax	23654000	B23611	2,142
	Accr Tax-FRTax-IncTx	23654110	B23611	894,463
	Overall Result			(1,222,501)
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	966,898
	Overall Result			1,151,857
Other current liabilities	Accr Vacation Pay	24120000	B241	252,952
	Accr Power	24120200	B241	171,273
	Accr Legal	24120300	B241	62,192
	Accr Wages	24120600	B241	334,133
	Accr Wages-NetAdjClr	24120699	B241	6,300
	Accr Insurance	24120700	B241	106,336
	Accr Insur Retro Adj	24120710	B241	29,449
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	Accr Retiree Medical	24121100	B241	14,028
	Accr DCP Contrib	24121200	B241	13,424
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	10,573
	Accr Severance	24121800	B241	6,100
	Accr Emp 401k Match	24122700	B241	18,143
	Accr Incentive Plan	24123000	B241	166,429
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	19,379
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,683
	Unclaimed A/P Checks	24133200	B241	13,196
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	6,899
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	8,756
	GRIR-Stock C - Chem	24163000	B241	8,598
	GRIR-Non-inventory	24164000	B241	67,006
	GRIR-CapEx AccrI Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	205
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(17,007,128)
	CFO Sales Tax-CIS	24172100	B241	17,380,985
	RL-TaxCutJobAct-Curr	24199500	B253	356,009
	Def Rev-Curr Portion	24199700	B241	407,990
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,803,297
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,978,733
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	248,182
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	299,792
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,314,327
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,820,837
	Def SIT Liab-Other	25321000	B283	6,013,997
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,852,502
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	4,969

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2018
	Unamort ITC-4%	25510200	B2551	37,961
	Unamort ITC-10%	25510300	B2551	265,106
	Overall Result			308,036
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	314,126
	RL-ITRR-Deficit Def	25622000	B253	(369,140)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(172,071)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,925
	RL-ITRR-ITC GrUp4%	25626100	B253	24,249
	RL-ITRR-ITC GrUp10%	25626200	B253	153,164
	RL-TaxCutJobAct - LT	25632300	B253	712,017
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,292,305
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	449,265
	RL-Cost of Removal	25700000	B1081	(4,337,739)
	RL-COR RWIP	25710000	B1862	(1,416,637)
	Overall Result			20,426,717
Accrued Pension	Accr Pension Exp	26212000	B253	(982,353)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(982,353)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	185,146
	Accr OPEB MedSubs	26221500	B253	628,355
	Overall Result			813,501
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,673
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	642
	NQ Sav&Def Compens	26281800	B253	12,121
	FIN 48 Reserve-Fed	26580000	B265	(1,519)
	FIN 48 Reserve-State	26581000	B265	173,188
	Overall Result			186,105
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	6,064,562
	CIAC-NT Ext Dep	27112000	B271	7,667,528
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,293,283
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	28,425
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	325,944
	AccAmort CIAC-Other	27206000	B272	(4,659,279)
	AccAmort CIAC-Tax	27210000	B272	(864,936)
	Overall Result			17,741,283

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,617,622
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,792,899
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,125,177
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,944,927
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,436,325
	UP Svcs	10133300	B3334	30,060,892
	UP Meters	10133410	B3344	9,770,068
	UP Meter Installs	10133420	B3344	16,022,775
	UP Hydrants	10133500	B3354	9,704,847
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	11,281,401
	UP Trans Equip	10134100	B3415	4,812,792
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,634,042
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	714,278
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	59,566
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	266,293
	CCNC WT Eq Non-Media	10632010	B3203	207,462
	CCNC Dist Resrvrs&St	10633000	B3304	1,771,116
	CCNC TD MainsNotClss	10633100	B3314	7,758,133
	CCNC Svcs	10633300	B3334	646,142
	CCNC Meters	10633410	B3344	491,841
	CCNC Meter Installs	10633420	B3344	1,215,397
	CCNC Hydrants	10633500	B3354	392,676

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,129,627
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	754,540
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	225,995
	CCNC Misc Equip	10634700	B3475	0
	Overall Result			317,597,616
Construction Work In Progress	CWIP	10700000	B105	7,645,430
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	331,274
	CWIP-EngClear Eng OH	10780120	B105	5,457
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			7,982,161
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(131,381,905)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,751,214
	A/D - Reg Asset	10810000	B1081	(30,250)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(94,105,062)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	1,069
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	18
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(109,660)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	(328)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(128,373)
	USBK TN - Main	13162600	B1312	263,984
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	19
	USBK TN-CC & ECheck	13162609	B1312	89,223
	USBK TN-1st Tech	13162610	B1312	117
	USBK TN-FiServ	13162611	B1312	6,539
	USBK TN-PennCrdt	13162612	B1312	108
	USBK TN-ERtrn-USBank	13162613	B1312	42

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(471)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	144
	USBK TN-Misc Dr/Cr	13162617	B1312	(35)
	Suntrust TN	13180100	B1312	(291,008)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	154
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			233,541
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,827,350
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(1,047)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(507,371)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(1,332,420)
	A/R Assoc Co-Recon	14510100	B142	51,452
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	110,222
	A/R AssocCo-Div Eqv	14573000	B145	642
	Misc A/R-Recon Acct	14610000	B142	501,408
	Misc A/R-Manual	14611000	B142	1,337
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	97,422
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(12,631)
	Overall Result			2,736,364
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,775,304
	Overall Result			2,775,304
Materials and Supplies	Inventory-Plant Mat	15110000	B151	778,531
	Inventory-Chemicals	15130000	B151	123,062
	Inventory-Other M&S	15140000	B153	2,036
	Inventory-Price Diff	15199997	B153	0
	Overall Result			903,629
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	167,261
	Prepaid Insur	16520000	B162	85,125
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	70,673
	Prepaid Audit Fees	16540000	B162	5,089
	Prepaid Other	16550000	B162	43,358
	Prepaid Other-Global	16550010	B162	175,332
	Overall Result			587,837
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	52,154
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	478,076

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069
	RA-ITRtR-Accu Amort	18505500	B1862	(530,533)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	624
	RA-Unamort Debt Exp	18661000	B181	18,086
	RA-UnamortDebtExpI/C	18661500	B181	1,075,892
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	252,952
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Overall Result			6,350,542
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	80,870
	Overall Result			80,870
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	52,154
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	478,076
	RA-ITRtR-St TaxChge	18505100	B1862	3,149,069
	RA-ITRtR-Accu Amort	18505500	B1862	(530,533)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	624
	RA-Unamort Debt Exp	18661000	B181	18,086
	RA-UnamortDebtExpI/C	18661500	B181	1,075,892
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	252,952
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	80,870
	Overall Result			6,431,412
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,535,215
	Overall Result			38,535,215
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			3,841,832
	Overall Result			37,123,425
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(294,059)
	Bonds-Interco	22115000	B221	53,000,000
	Overall Result			58,405,941
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(294,059)
	Bonds-Interco	22115000	B221	53,000,000
	Overall Result			58,405,941

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
Short-Term Debt	N/P Assoc Co	23120000	B234	54,558
	IHC Bank	23121000	B234	4,374,322
	IHC Clear Out Pymt	23121001	B234	14,632
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			3,303,857
Accounts Payable	A/P-Recon Acct	23410000	B231	1,653,852
	A/P I/C-Recon	23410100	B231	46,421
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	16,099
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	34,393
	A/P-Wrkbasket Accrl	23430600	B231	20,869
	A/P-Pcard Accrual	23430700	B231	27,559
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	97,569
	A/P-Proj Cost Accrl	23435000	B231	933,805
	A/P-GRIR CapSvc	23436000	B231	2,928
	A/P Assoc Co	23510000	B233	(1,328,264)
	A/P Assoc Co-SCoBill	23520000	B233	(692,425)
	A/P Assoc Co-SCoBill	23520001	B233	737,782
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(98)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			1,550,631
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(1,091,669)
	Accr FIT-Prior Yrs	23622000	B23612	(1,270,725)
	Accr SIT-Current Yr	23631000	B23612	(82,317)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	25,748
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-Property	23653000	B23611	2,501,388
	Accr Tax-Use Tax	23654000	B23611	3,050
	Accr Tax-FRTax-IncTx	23654110	B23611	941,672
	Overall Result			(11,957)
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,237,340
	Overall Result			1,459,538
Other current liabilities	Accr Vacation Pay	24120000	B241	252,952
	Accr Power	24120200	B241	188,616
	Accr Legal	24120300	B241	28,274
	Accr Wages	24120600	B241	143,421
	Accr Wages-NetAdjClr	24120699	B241	7,200
	Accr Insurance	24120700	B241	68,787
	Accr Insur Retro Adj	24120710	B241	29,449

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	16,181
	Accr DCP Contrib	24121200	B241	17,067
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	5,897
	Accr Severance	24121800	B241	32,980
	Accr Emp 401k Match	24122700	B241	20,528
	Accr Incentive Plan	24123000	B241	200,742
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	31,238
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,694
	Unclaimed A/P Checks	24133200	B241	13,196
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	17,881
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	12,081
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	29,565
	GRIR-Stock C - Chem	24163000	B241	34,126
	GRIR-Non-inventory	24164000	B241	27,865
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	273
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(17,379,595)
	CFO Sales Tax-CIS	24172100	B241	17,681,788
	RL-TaxCutJobAct-Curr	24199500	B253	517,269
	Def Rev-Curr Portion	24199700	B241	203,995
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			2,551,858
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,931,687
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	81,549
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	529,661
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,330,517
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	22,021,861
	Def SIT Liab-Other	25321000	B283	6,083,371
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2018
	Overall Result			28,122,900
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	4,711
	Unamort ITC-4%	25510200	B2551	37,564
	Unamort ITC-10%	25510300	B2551	259,397
	Overall Result			301,672
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	312,904
	RL-ITRR-Deficit Def	25622000	B253	(367,703)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(171,384)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,760
	RL-ITRR-ITC GrUp4%	25626100	B253	23,995
	RL-ITRR-ITC GrUp10%	25626200	B253	149,863
	RL-TaxCutJobAct - LT	25632300	B253	724,176
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,289,295
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	433,402
	RL-Cost of Removal	25700000	B1081	(4,402,256)
	RL-COR RWIP	25710000	B1862	(1,743,983)
	Overall Result			20,025,323
Accrued Pension	Accr Pension Exp	26212000	B253	(1,058,995)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,058,995)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	178,010
	Accr OPEB MedSubs	26221500	B253	632,444
	Overall Result			810,453
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,912
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	642
	NQ Sav&Def Compens	26281800	B253	12,140
	FIN 48 Reserve-Fed	26580000	B265	(1,519)
	FIN 48 Reserve-State	26581000	B265	173,188
	Overall Result			186,363
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,663,313
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,275,141
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	30,827
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	514,260
	AccAmort CIAC-Other	27206000	B272	(4,680,213)
	AccAmort CIAC-Tax	27210000	B272	(869,872)
	Overall Result			17,736,418

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,617,622
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,792,899
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,125,177
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,970,228
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,472,439
	UP Svcs	10133300	B3334	30,064,668
	UP Meters	10133410	B3344	9,770,068
	UP Meter Installs	10133420	B3344	16,022,775
	UP Hydrants	10133500	B3354	9,707,469
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,290,893
	UP Trans Equip	10134100	B3415	4,812,792
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,697,410
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	714,278
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	59,566
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	265,943
	CCNC WT Eq Non-Media	10632010	B3203	177,949
	CCNC Dist Resrvrs&St	10633000	B3304	1,771,116
	CCNC TD MainsNotClss	10633100	B3314	7,733,359
	CCNC Svcs	10633300	B3334	677,961
	CCNC Meters	10633410	B3344	519,621
	CCNC Meter Installs	10633420	B3344	1,283,842
	CCNC Hydrants	10633500	B3354	405,790

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,299,456
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	798,927
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	120,409
	CCNC Misc Equip	10634700	B3475	4,046
	Overall Result			318,937,485
Construction Work In Progress	CWIP	10700000	B105	8,940,860
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	312,015
	CWIP-EngClear Eng OH	10780120	B105	6,389
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			9,259,264
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(132,055,108)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,799,436
	A/D - Reg Asset	10810000	B1081	(30,342)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(94,730,135)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	93
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(424,664)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	(83)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(120,388)
	USBK TN - Main	13162600	B1312	147,559
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	547
	USBK TN-CC & ECheck	13162609	B1312	71,332
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	5,149
	USBK TN-PennCrdt	13162612	B1312	224
	USBK TN-ERtrn-USBank	13162613	B1312	37

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(622)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	30
	USBK TN-Misc Dr/Cr	13162617	B1312	(35)
	Suntrust TN	13180100	B1312	(292,743)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(211,565)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,315,160
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	348,479
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	135
	Allow for Uncollect	14300000	B143	(524,725)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	908
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	38,893
	A/R AssocCo-Div Eqv	14573000	B145	1,573
	Misc A/R-Recon Acct	14610000	B142	495,202
	Misc A/R-Manual	14611000	B142	836
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	33,299
	Misc A/R-Med Subsidy	14611500	B142	101,511
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(26,954)
	Overall Result			4,926,954
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,874,726
	Overall Result			2,874,726
Materials and Supplies	Inventory-Plant Mat	15110000	B151	773,170
	Inventory-Chemicals	15130000	B151	101,139
	Inventory-Other M&S	15140000	B153	14,645
	Inventory-Price Diff	15199997	B153	0
	Overall Result			888,955
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	150,672
	Prepaid Insur	16520000	B162	30,706
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	53,005
	Prepaid Audit Fees	16540000	B162	329
	Prepaid Other	16550000	B162	31,394
	Prepaid Other-Global	16550010	B162	146,166
	Overall Result			453,272
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	57,296
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	470,507

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(534,757)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,898
	RA-UnamortDebtExpI/C	18661500	B181	1,229,208
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,376,487
	RA-COR RWIP	18680100	B1862	1,922,677
	RA-Def Vacation Pay	18680101	B174	153,548
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	277,985
	Overall Result			12,985,197
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	78,111
	Overall Result			78,111
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	57,296
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	470,507
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(534,757)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,898
	RA-UnamortDebtExpI/C	18661500	B181	1,229,208
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,376,487
	RA-COR RWIP	18680100	B1862	1,922,677
	RA-Def Vacation Pay	18680101	B174	153,548
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	277,985
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	78,111
	Overall Result			13,063,308
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,554,102
	Overall Result			38,554,102
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			2,597,388
	Overall Result			35,878,981
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(296,503)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,683,818
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(296,503)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,683,818
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	7,203,540
	IHC Clear Out Pymt	23121001	B234	(42,885)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			6,020,999
Accounts Payable	A/P-Recon Acct	23410000	B231	1,307,221
	A/P I/C-Recon	23410100	B231	92,474
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	2,174
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	43,151
	A/P-Wrkbasket Accrl	23430600	B231	66,430
	A/P-Pcard Accrual	23430700	B231	35,561
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	106,588
	A/P-Proj Cost Accrl	23435000	B231	1,372,621
	A/P-GRIR CapSvc	23436000	B231	14,762
	A/P Assoc Co	23510000	B233	143,865
	A/P Assoc Co-SCoBill	23520000	B233	(627,560)
	A/P Assoc Co-SCoBill	23520001	B233	906,129
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(98)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,463,459
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(660,422)
	Accr FIT-Prior Yrs	23622000	B23612	(533,196)
	Accr SIT-Current Yr	23631000	B23612	(620,940)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	818
	Accr Tax-FICA	23652100	B23611	28,785
	Accr Tax-SUTA	23652200	B23611	819
	Accr Tax-Property	23653000	B23611	2,805,957
	Accr Tax-Use Tax	23654000	B23611	2,864
	Accr Tax-FRTax-IncTx	23654110	B23611	988,881
	Overall Result			974,462
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	501,574
	Overall Result			537,573
Other current liabilities	Accr Vacation Pay	24120000	B241	153,548
	Accr Power	24120200	B241	185,647
	Accr Legal	24120300	B241	51,236
	Accr Wages	24120600	B241	147,706
	Accr Wages-NetAdjClr	24120699	B241	8,100

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	Accr Insurance	24120700	B241	69,096
	Accr Insur Retro Adj	24120710	B241	28,803
	Accr Insur Unfunded	24120720	B241	33,299
	Accr Waste Disposal	24121000	B241	34,465
	Accr Retiree Medical	24121100	B241	19,875
	Accr DCP Contrib	24121200	B241	17,460
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	9,464
	Accr Severance	24121800	B241	32,980
	Accr Emp 401k Match	24122700	B241	20,391
	Accr Incentive Plan	24123000	B241	234,262
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	18,909
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	3,694
	Unclaimed A/P Checks	24133200	B241	13,196
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	17,550
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,487
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	10,508
	GRIR-Stock C - Chem	24163000	B241	14,443
	GRIR-Non-inventory	24164000	B241	420,223
	GRIR-CapEx AccrI Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	341
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(17,681,318)
	CFO Sales Tax-CIS	24172100	B241	17,970,687
	RL-TaxCutJobAct-Curr	24199500	B253	705,725
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	348,479
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			3,212,255
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,931,687
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	81,549
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	534,743
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,335,599
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,786,563
	Def SIT Liab-Other	25321000	B283	6,009,392
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2018
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,813,623
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	4,453
	Unamort ITC-4%	25510200	B2551	37,167
	Unamort ITC-10%	25510300	B2551	253,688
	Overall Result			295,308
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	311,682
	RL-ITRR-Deficit Def	25622000	B253	(366,266)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(170,696)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,595
	RL-ITRR-ITC GrUp4%	25626100	B253	23,741
	RL-ITRR-ITC GrUp10%	25626200	B253	146,562
	RL-TaxCutJobAct - LT	25632300	B253	705,725
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,286,285
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	632,372
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			26,346,253
Accrued Pension	Accr Pension Exp	26212000	B253	(1,013,837)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,013,837)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	76,753
	Accr OPEB MedSubs	26221500	B253	636,533
	Overall Result			713,285
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,151
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,573
	NQ Sav&Def Compens	26281800	B253	12,160
	FIN 48 Reserve-Fed	26580000	B265	(2,307)
	FIN 48 Reserve-State	26581000	B265	152,424
	Overall Result			166,001
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,663,313
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,275,141
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	9,822
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	535,265
	AccAmort CIAC-Other	27206000	B272	(4,700,954)
	AccAmort CIAC-Tax	27210000	B272	(874,807)
	Overall Result			17,710,742

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,617,622
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,792,899
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,124,560
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,970,228
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,348,793
	UP Svcs	10133300	B3334	30,068,344
	UP Meters	10133410	B3344	9,770,800
	UP Meter Installs	10133420	B3344	16,023,506
	UP Hydrants	10133500	B3354	9,707,469
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,290,893
	UP Trans Equip	10134100	B3415	4,812,792
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,710,767
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	714,278
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	59,566
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	386,393
	CCNC WT Eq Non-Media	10632010	B3203	177,949
	CCNC Dist Resrvrs&St	10633000	B3304	1,772,385
	CCNC TD MainsNotClss	10633100	B3314	7,796,193
	CCNC Svcs	10633300	B3334	722,980
	CCNC Meters	10633410	B3344	557,909
	CCNC Meter Installs	10633420	B3344	1,363,334
	CCNC Hydrants	10633500	B3354	459,249

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,345,677
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	801,272
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	107,052
	CCNC Misc Equip	10634700	B3475	4,046
	Overall Result			319,267,736
Construction Work In Progress	CWIP	10700000	B105	10,530,194
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	319,421
	CWIP-EngClear Eng OH	10780120	B105	6,389
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			10,856,004
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(132,730,878)
	A/D - Salvage/Scrap	10802000	B1081	(4,434,261)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,934,545
	A/D - Reg Asset	10810000	B1081	(30,434)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(95,270,889)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(695,086)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(125,678)
	USBK TN - Main	13162600	B1312	247,736
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	84,698
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	11,448
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	406

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	USBK TN-CCEck ERetrn	13162614	B1312	0
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	131
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(292,743)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(171)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(367,259)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,434,181
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(596)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(545,464)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	18,411
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	7,196
	A/R AssocCo-Div Eqv	14573000	B145	1,573
	Misc A/R-Recon Acct	14610000	B142	479,074
	Misc A/R-Manual	14611000	B142	786
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	104,475
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(26,954)
	Overall Result			4,615,319
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,308,347
	Overall Result			2,308,347
Materials and Supplies	Inventory-Plant Mat	15110000	B151	766,508
	Inventory-Chemicals	15130000	B151	116,897
	Inventory-Other M&S	15140000	B153	17,605
	Inventory-Price Diff	15199997	B153	0
	Overall Result			901,010
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	134,084
	Prepaid Insur	16520000	B162	106,320
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	35,336
	Prepaid Audit Fees	16540000	B162	9,710
	Prepaid Other	16550000	B162	20,179
	Prepaid Other-Global	16550010	B162	168,073
	Overall Result			514,702
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	62,542
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	462,938

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(538,981)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,710
	RA-UnamortDebtExpI/C	18661500	B181	1,223,824
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	251,879
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	275,649
	Overall Result			6,769,908
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,352
	Overall Result			75,352
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	62,542
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	462,938
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(538,981)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,710
	RA-UnamortDebtExpI/C	18661500	B181	1,223,824
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	251,879
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	275,649
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,352
	Overall Result			6,845,261
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,554,102
	Overall Result			38,554,102
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			3,258,979
	Overall Result			36,540,572
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(295,271)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,685,050
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(295,271)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,685,050
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	6,756,449
	IHC Clear Out Pymt	23121001	B234	(385,986)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			5,230,808
Accounts Payable	A/P-Recon Acct	23410000	B231	1,394,889
	A/P I/C-Recon	23410100	B231	153,045
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	45,281
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	31,581
	A/P-Wrkbasket Accrl	23430600	B231	65,227
	A/P-Pcard Accrual	23430700	B231	21,798
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	125,482
	A/P-Proj Cost Accrl	23435000	B231	1,585,492
	A/P-GRIR CapSvc	23436000	B231	(3,325)
	A/P Assoc Co	23510000	B233	146,024
	A/P Assoc Co-SCoBill	23520000	B233	(867,236)
	A/P Assoc Co-SCoBill	23520001	B233	724,226
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(83)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(77)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(108)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,422,549
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(309,884)
	Accr FIT-Prior Yrs	23622000	B23612	(533,196)
	Accr SIT-Current Yr	23631000	B23612	(517,825)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	444
	Accr Tax-FICA	23652100	B23611	39,029
	Accr Tax-SUTA	23652200	B23611	441
	Accr Tax-Property	23653000	B23611	3,110,526
	Accr Tax-Use Tax	23654000	B23611	3,959
	Accr Tax-FRTax-IncTx	23654110	B23611	1,036,090
	Overall Result			1,790,480
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	674,784
	Overall Result			748,022
Other current liabilities	Accr Vacation Pay	24120000	B241	251,879
	Accr Power	24120200	B241	158,503
	Accr Legal	24120300	B241	13,215
	Accr Wages	24120600	B241	250,879
	Accr Wages-NetAdjClr	24120699	B241	9,000

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	Accr Insurance	24120700	B241	88,918
	Accr Insur Retro Adj	24120710	B241	28,803
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	23,264
	Accr DCP Contrib	24121200	B241	9,348
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	8,547
	Accr Severance	24121800	B241	10,300
	Accr Emp 401k Match	24122700	B241	15,320
	Accr Incentive Plan	24123000	B241	268,555
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	42,587
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,131
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	369
	WH PR-Life Insur	24142009	B241	5
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	74
	WH PR-ESPP	24142014	B241	6,938
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	39,899
	GRIR-Stock C - Chem	24163000	B241	25,786
	GRIR-Non-inventory	24164000	B241	53,596
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	135
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(17,969,600)
	CFO Sales Tax-CIS	24172100	B241	18,353,715
	RL-TaxCutJobAct-Curr	24199500	B253	933,015
	Def Rev-Curr Portion	24199700	B241	407,990
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			3,392,488
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,911,769
	Adv Constr-NT Hydr	25215000	B252	35,587
	Adv Constr-NT WIP	25217000	B252	81,549
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	541,155
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,322,093
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,618,625
	Def SIT Liab-Other	25321000	B283	5,968,298
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2018
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,604,591
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	4,195
	Unamort ITC-4%	25510200	B2551	36,770
	Unamort ITC-10%	25510300	B2551	247,979
	Overall Result			288,944
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	310,460
	RL-ITRR-Deficit Def	25622000	B253	(364,829)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(170,009)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,430
	RL-ITRR-ITC GrUp4%	25626100	B253	23,487
	RL-ITRR-ITC GrUp10%	25626200	B253	143,261
	RL-TaxCutJobAct - LT	25632300	B253	666,439
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,283,275
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	604,614
	RL-Cost of Removal	25700000	B1081	(4,334,037)
	RL-COR RWIP	25710000	B1862	(2,116,091)
	Overall Result			19,823,253
Accrued Pension	Accr Pension Exp	26212000	B253	(968,679)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(968,680)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(24,504)
	Accr OPEB MedSubs	26221500	B253	639,497
	Overall Result			614,992
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,390
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,573
	NQ Sav&Def Compens	26281800	B253	12,179
	FIN 48 Reserve-Fed	26580000	B265	(2,307)
	FIN 48 Reserve-State	26581000	B265	152,424
	Overall Result			166,259
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,663,313
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,279,141
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	26,827
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	514,260
	AccAmort CIAC-Other	27206000	B272	(4,721,695)
	AccAmort CIAC-Tax	27210000	B272	(879,743)
	Overall Result			17,685,065

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,281,399
	UP Struct&Imp WT	10130430	B3043	18,514,016
	UP Struct&Imp TD	10130440	B3044	1,617,622
	UP Struct&Imp AG	10130450	B3045	2,409,835
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,792,432
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,124,560
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,970,228
	UP Dist Reservrs&St	10133000	B3304	12,914,033
	UP TD Mains	10133100	B3314	134,524,467
	UP Svcs	10133300	B3334	30,360,918
	UP Meters	10133410	B3344	10,192,994
	UP Meter Installs	10133420	B3344	18,580,972
	UP Hydrants	10133500	B3354	9,834,794
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,290,893
	UP Trans Equip	10134100	B3415	4,812,792
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,710,767
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Struct&Imp SS	10630410	B3042	58,360
	CCNC Struct&Imp P	10630420	B3042	714,278
	CCNC Struct&Imp WT	10630430	B3043	0
	CCNC Struct&Imp TD	10630440	B3044	58,596
	CCNC Struct&Imp AG	10630450	B3045	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	382,403
	CCNC WT Eq Non-Media	10632010	B3203	178,113
	CCNC Dist Resrvrs&St	10633000	B3304	1,766,315
	CCNC TD MainsNotClss	10633100	B3314	7,693,226
	CCNC Svcs	10633300	B3334	531,719
	CCNC Meters	10633410	B3344	151,985
	CCNC Meter Installs	10633420	B3344	361,135
	CCNC Hydrants	10633500	B3354	369,555

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,350,936
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	965,673
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	106,905
	CCNC Misc Equip	10634700	B3475	4,046
	Overall Result			321,146,916
Construction Work In Progress	CWIP	10700000	B105	12,076,704
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	349,374
	CWIP-EngClear Eng OH	10780120	B105	6,389
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			12,432,467
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	(133,407,400)
	A/D - Salvage/Scrap	10802000	B1081	(4,444,274)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	41,997,564
	A/D - Reg Asset	10810000	B1081	(30,526)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(95,894,496)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(485,118)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(129,322)
	USBK TN - Main	13162600	B1312	163,165
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	26
	USBK TN-CC & ECheck	13162609	B1312	87,745
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	10,182
	USBK TN-PennCrdt	13162612	B1312	217
	USBK TN-ERtrn-USBank	13162613	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	USBK TN-CCEck ERetrn	13162614	B1312	(478)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	152
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(292,743)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(2,584)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(246,759)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,107,690
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(531,936)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	37,081
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	14,265
	A/R AssocCo-Div Eqv	14573000	B145	1,573
	Misc A/R-Recon Acct	14610000	B142	579,176
	Misc A/R-Manual	14611000	B142	785
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	108,564
	Misc A/R-Employees	14613000	B142	(0)
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(26,954)
	Overall Result			4,432,880
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,242,037
	Overall Result			2,242,037
Materials and Supplies	Inventory-Plant Mat	15110000	B151	772,509
	Inventory-Chemicals	15130000	B151	116,992
	Inventory-Other M&S	15140000	B153	17,440
	Inventory-Price Diff	15199997	B153	0
	Overall Result			906,941
Other current assets	Other Special Dep	16410000	B133	66,000
	Prepaid Taxes	16510000	B162	117,495
	Prepaid Insur	16520000	B162	54,629
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	17,668
	Prepaid Audit Fees	16540000	B162	5,372
	Prepaid Other	16550000	B162	8,965
	Prepaid Other-Global	16550010	B162	139,845
	Overall Result			409,974
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	68,478
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	455,369

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(543,205)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,521
	RA-UnamortDebtExpI/C	18661500	B181	1,218,440
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	251,879
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	273,313
	Overall Result			6,756,143
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	73,233
	Overall Result			73,233
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	68,478
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	455,369
	RA-ITRtR-St TaxChge	18505100	B1862	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	(543,205)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,521
	RA-UnamortDebtExpI/C	18661500	B181	1,218,440
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	251,879
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	273,313
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	73,233
	Overall Result			6,829,376
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	38,555,540
	Overall Result			38,555,540
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			3,910,258
	Overall Result			37,191,851
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(294,040)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,686,281
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(294,040)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,686,281
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	5,615,779
	IHC Clear Out Pymt	23121001	B234	(42,658)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			4,433,465
Accounts Payable	A/P-Recon Acct	23410000	B231	1,374,206
	A/P I/C-Recon	23410100	B231	24,518
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	25,997
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	50,500
	A/P-Wrkbasket Accrl	23430600	B231	55,068
	A/P-Pcard Accrual	23430700	B231	29,924
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	119,454
	A/P-Proj Cost Accrl	23435000	B231	2,064,186
	A/P-GRIR CapSvc	23436000	B231	19,811
	A/P Assoc Co	23510000	B233	145,635
	A/P Assoc Co-SCoBill	23520000	B233	(717,030)
	A/P Assoc Co-SCoBill	23520001	B233	748,052
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,940,342
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	418,897
	Accr FIT-Prior Yrs	23622000	B23612	281,081
	Accr SIT-Current Yr	23631000	B23612	(520,491)
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,103)
	Accr Tax-FUTA	23652000	B23611	708
	Accr Tax-FICA	23652100	B23611	45,665
	Accr Tax-SUTA	23652200	B23611	471
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	3,390,993
	Accr Tax-Use Tax	23654000	B23611	4,972
	Accr Tax-FRTax-IncTx	23654110	B23611	1,083,299
	Overall Result			3,671,850
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	921,743
	Overall Result			1,032,222
Other current liabilities	Accr Vacation Pay	24120000	B241	251,879
	Accr Power	24120200	B241	165,680
	Accr Legal	24120300	B241	41,531
	Accr Wages	24120600	B241	305,183

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	Accr Wages-NetAdjClr	24120699	B241	9,900
	Accr Insurance	24120700	B241	100,948
	Accr Insur Retro Adj	24120710	B241	28,803
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	26,536
	Accr DCP Contrib	24121200	B241	11,686
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	9,824
	Accr Severance	24121800	B241	10,300
	Accr Emp 401k Match	24122700	B241	17,087
	Accr Incentive Plan	24123000	B241	302,847
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	39,669
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,140
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	10,289
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	25,541
	GRIR-Stock C - Chem	24163000	B241	23,296
	GRIR-Non-inventory	24164000	B241	93,481
	GRIR-CapEx AccrI Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	201
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(18,353,271)
	CFO Sales Tax-CIS	24172100	B241	18,642,513
	RL-TaxCutJobAct-Curr	24199500	B253	1,176,286
	Def Rev-Curr Portion	24199700	B241	203,531
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			3,505,194
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,765,368
	Adv Constr-NT Hydr	25215000	B252	32,859
	Adv Constr-NT WIP	25217000	B252	81,549
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	834,315
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,466,124
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,575,011
	Def SIT Liab-Other	25321000	B283	6,029,876
	Def FIT Liab-Curr	25340000	B23612	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2018
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,622,555
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	3,937
	Unamort ITC-4%	25510200	B2551	36,373
	Unamort ITC-10%	25510300	B2551	242,270
	Overall Result			282,580
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	309,238
	RL-ITRR-Deficit Def	25622000	B253	(363,392)
	RL-ITRR-ExcDefDpSIT	25623200	B253	(169,322)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,265
	RL-ITRR-ITC GrUp4%	25626100	B253	23,233
	RL-ITRR-ITC GrUp10%	25626200	B253	139,960
	RL-TaxCutJobAct - LT	25632300	B253	588,143
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,280,265
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	591,778
	RL-Cost of Removal	25700000	B1081	(4,686,971)
	RL-COR RWIP	25710000	B1862	(1,842,102)
	Overall Result			19,647,349
Accrued Pension	Accr Pension Exp	26212000	B253	(1,045,322)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,045,322)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(125,762)
	Accr OPEB MedSubs	26221500	B253	643,586
	Overall Result			517,824
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,629
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,573
	NQ Sav&Def Compens	26281800	B253	12,201
	FIN 48 Reserve-Fed	26580000	B265	(2,307)
	FIN 48 Reserve-State	26581000	B265	152,424
	Overall Result			166,519
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,707,534
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,310,770
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	13,312
	CIAC-Tax Mains	27121000	B271	1,749,643
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	188,122
	CIAC-Tax WIP	27127000	B271	607,862
	AccAmort CIAC-Other	27206000	B272	(4,742,444)
	AccAmort CIAC-Tax	27210000	B272	(884,678)
	Overall Result			17,815,319

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,799,939
	UP Struct&Imp WT	10130430	B3043	18,514,016
	UP Struct&Imp TD	10130440	B3044	1,617,622
	UP Struct&Imp AG	10130450	B3045	2,452,739
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,792,432
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,390,503
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	26,983,272
	UP Dist Reservrs&St	10133000	B3304	12,937,712
	UP TD Mains	10133100	B3314	133,644,331
	UP Svcs	10133300	B3334	30,357,490
	UP Meters	10133410	B3344	10,031,998
	UP Meter Installs	10133420	B3344	18,580,808
	UP Hydrants	10133500	B3354	9,809,067
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,334,291
	UP Trans Equip	10134100	B3415	5,259,489
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,776,107
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,697,884
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	71,759
	CCNC Struct&Imp TD	10630440	B3044	238,296
	CCNC Struct&Imp AG	10630450	B3045	1,465,451
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	29,522
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	193,422
	CCNC WT Eq Non-Media	10632010	B3203	165,079
	CCNC Dist Resrvrs&St	10633000	B3304	1,743,460
	CCNC TD MainsNotClss	10633100	B3314	8,392,770
	CCNC Svcs	10633300	B3334	585,547
	CCNC Meters	10633410	B3344	165,927
	CCNC Meter Installs	10633420	B3344	428,281
	CCNC Hydrants	10633500	B3354	428,970
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,404,259
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	835,913
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	22,291
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	69,712
	CCNC Misc Equip	10634700	B3475	30,670
	Overall Result			323,576,583
Construction Work In Progress	CWIP	10700000	B105	11,539,185
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	0
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			11,539,185
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(134,096,802)
	A/D - Salvage/Scrap	10802000	B1081	(4,444,274)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,124,230
	A/D - Reg Asset	10810000	B1081	(30,619)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(95,469,039)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	15,325
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(315,936)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(133,616)
	USBK TN - Main	13162600	B1312	170,666
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	20
	USBK TN-CC & ECheck	13162609	B1312	117,658
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	24,042
	USBK TN-PennCrdt	13162612	B1312	163
	USBK TN-ERtrn-USBank	13162613	B1312	300
	USBK TN-CCEck ERetrn	13162614	B1312	(346)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	70
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(293,165)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(12,820)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,558,641
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	377,202
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	125
	Allow for Uncollect	14300000	B143	(526,418)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(144,033)
	A/R Assoc Co-Recon	14510100	B142	86,849

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	74,904
	A/R AssocCo-Div Eqv	14573000	B145	3,012
	Misc A/R-Recon Acct	14610000	B142	476,025
	Misc A/R-Manual	14611000	B142	1,299
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	34,092
	Misc A/R-Med Subsidy	14611500	B142	112,653
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(6,887)
	Overall Result			4,047,462
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,501,073
	Overall Result			2,501,073
Materials and Supplies	Inventory-Plant Mat	15110000	B151	761,286
	Inventory-Chemicals	15130000	B151	120,293
	Inventory-Other M&S	15140000	B153	12,166
	Inventry-Price Diff	15199997	B153	0
	Overall Result			893,746
Other current assets	Other Special Dep	16410000	B133	66,000
	Prepaid Taxes	16510000	B162	100,907
	Prepaid Insur	16520000	B162	3,088
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(0)
	Prepaid Audit Fees	16540000	B162	7,391
	Prepaid Other	16550000	B162	(2,250)
	Prepaid Other-Global	16550010	B162	186,941
	Overall Result			362,077
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,315
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	447,800
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(547,429)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,998,990)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,333
	RA-UnamortDebtExpI/C	18661500	B181	1,213,055
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,640,958
	RA-COR RWIP	18680100	B1862	2,177,362
	RA-Def Vacation Pay	18680101	B174	157,198
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	270,977
	Overall Result			8,476,883
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,114
	Overall Result			71,114
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,315
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	447,800
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(547,429)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,998,990)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,333
	RA-UnamortDebtExpI/C	18661500	B181	1,213,055
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,640,958
	RA-COR RWIP	18680100	B1862	2,177,362
	RA-Def Vacation Pay	18680101	B174	157,198
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	270,977
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,114
	Overall Result			8,547,997
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,572,642
	Overall Result			41,572,642
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	33,787,969
	Net Loss			1,922,443
	Overall Result			35,204,036
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(292,808)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,687,513
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(292,808)
	Bonds-Interco	22115000	B221	72,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	Overall Result			77,687,513
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	5,695,575
	IHC Clear Out Pymt	23121001	B234	(44,585)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			4,511,335
Accounts Payable	A/P-Recon Acct	23410000	B231	1,108,095
	A/P I/C-Recon	23410100	B231	124,669
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	38,091
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	29,771
	A/P-Wrkbasket Accrl	23430600	B231	35,918
	A/P-Pcard Accrual	23430700	B231	11,603
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	95,608
	A/P-Proj Cost Accrl	23435000	B231	3,365,694
	A/P-GRIR CapSvc	23436000	B231	94,486
	A/P Assoc Co	23510000	B233	142,658
	A/P Assoc Co-SCoBill	23520000	B233	(733,787)
	A/P Assoc Co-SCoBill	23520001	B233	1,047,462
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,360,288
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	0
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	(1,586,046)
	Accr SIT-Prior Yrs	23632000	B23612	437,039
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	55,686
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	3,638,803
	Accr Tax-Use Tax	23654000	B23611	3,410

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	Accr Tax-FRTax-IncTx	23654110	B23611	594,212
	Overall Result			3,148,462
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	739,952
	Overall Result			887,671
Other current liabilities	Accr Vacation Pay	24120000	B241	157,198
	Accr Power	24120200	B241	179,395
	Accr Legal	24120300	B241	25,940
	Accr Wages	24120600	B241	329,576
	Accr Wages-NetAdjClr	24120699	B241	10,800
	Accr Insurance	24120700	B241	61,928
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	34,092
	Accr Waste Disposal	24121000	B241	29,983
	Accr Retiree Medical	24121100	B241	26,000
	Accr DCP Contrib	24121200	B241	13,140
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	9,456
	Accr Severance	24121800	B241	18,046
	Accr Emp 401k Match	24122700	B241	9,258
	Accr Incentive Plan	24123000	B241	410,806
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	39,247
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,147
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,473
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	21,719
	GRIR-Stock C - Chem	24163000	B241	24,689
	GRIR-Non-inventory	24164000	B241	151,610
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	66
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(18,641,775)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
	CFO Sales Tax-CIS	24172100	B241	18,886,937
	CFO Gr Receipts Tax	24173000	B241	2
	RL-TaxCutJobAct-Curr	24199500	B253	1,430,502
	Def Rev-Curr Portion	24199700	B241	965
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	377,202
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			3,979,791
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,787,291
	Adv Constr-NT Hydr	25215000	B252	32,859
	Adv Constr-NT WIP	25217000	B252	42,679
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	834,915
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,449,777
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,735,231
	Def SIT Liab-Other	25321000	B283	5,906,489
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,659,388
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	3,679
	Unamort ITC-4%	25510200	B2551	35,976
	Unamort ITC-10%	25510300	B2551	236,561
	Overall Result			276,216
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	308,016
	RL-ITRR-Deficit Def	25622000	B253	(361,955)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(168,635)
	RL-ITRR-ITC GrUp3%	25626000	B253	2,100
	RL-ITRR-ITC GrUp4%	25626100	B253	22,979
	RL-ITRR-ITC GrUp10%	25626200	B253	136,659
	RL-ITRR-RegAssetRcl	25629000	B253	(4,998,990)
	RL-TaxCutJobAct - LT	25632300	B253	476,834
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,277,255
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	606,179
	RL-Cost of Removal	25700000	B1081	(8,022)
	RL-COR RWIP	25710000	B1862	8,022
	Overall Result			21,086,218

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2018
Accrued Pension	Accr Pension Exp	26212000	B253	(1,000,164)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(1,000,164)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(227,019)
	Accr OPEB MedSubs	26221500	B253	647,675
	Overall Result			420,656
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,868
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	3,012
	NQ Sav&Def Compens	26281800	B253	12,222
	Accr LT Liab-Other	26281999	B253	(0)
	FIN 48 Reserve-Fed	26580000	B265	(2,148)
	FIN 48 Reserve-State	26581000	B265	159,208
	Overall Result			175,162
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,709,618
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,314,270
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	(13,276)
	CIAC-Tax Mains	27121000	B271	1,858,486
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	197,103
	CIAC-Tax WIP	27127000	B271	477,453
	CIAC-Tax Mains FIT	27141000	B271	38,511
	CIAC-Tax Hydr FIT	27145000	B271	3,178
	AccAmort CIAC-Other	27206000	B272	(4,763,300)
	AccAmort CIAC-Tax	27210000	B272	(889,614)
	Overall Result			17,797,628

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	2,520,883
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,775,729
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,511,276
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,043,451
	UP Dist Reservrs&St	10133000	B3304	13,172,252
	UP TD Mains	10133100	B3314	133,424,292
	UP Svcs	10133300	B3334	30,366,636
	UP Meters	10133410	B3344	10,047,671
	UP Meter Installs	10133420	B3344	18,582,633
	UP Hydrants	10133500	B3354	9,816,964
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,334,291
	UP Trans Equip	10134100	B3415	5,259,489
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,784,751
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,726,119
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	71,954
	CCNC Struct&Imp TD	10630440	B3044	176,246
	CCNC Struct&Imp AG	10630450	B3045	1,397,308
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	27,751
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	69,201
	CCNC WT Eq Non-Media	10632010	B3203	64,030
	CCNC Dist Resrvrs&St	10633000	B3304	1,508,920
	CCNC TD MainsNotClss	10633100	B3314	8,382,938
	CCNC Svcs	10633300	B3334	595,236
	CCNC Meters	10633410	B3344	179,630
	CCNC Meter Installs	10633420	B3344	438,625
	CCNC Hydrants	10633500	B3354	438,933
	CCNC Other P/E SS	10633920	B3392	219,174

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	CCNC Office Furn&Eq	10634010	B3405	1,410,339
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	831,027
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	22,291
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	66,265
	CCNC Misc Equip	10634700	B3475	30,670
	Overall Result			323,385,404
Construction Work In Progress	CWIP	10700000	B105	12,898,968
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	60,906
	CWIP-EngClear Eng OH	10780120	B105	4,289
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			12,964,163
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(134,783,007)
	A/D - Salvage/Scrap	10802000	B1081	(4,462,559)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,426,427
	A/D - Reg Asset	10810000	B1081	(30,711)
	A/Amort - UP in Svc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(95,871,425)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	167
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(444,182)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(161,611)
	USBK TN - Main	13162600	B1312	180,264
	USBK TN-CustDD	13162606	B1312	(63)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	77,000
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	6,583
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	139
	USBK TN-CCEck ERetrn	13162614	B1312	(492)
	USBK TN-Cust ARC	13162615	B1312	(37)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	59
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(293,165)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(233,337)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,972,353
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	10
	A/R-NSF Clarificatn	14100999	B141	496
	Allow for Uncollect	14300000	B143	(542,538)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	148,266
	A/R Assoc Co-Recon	14510100	B142	27,473
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	16,259
	A/R AssocCo-Div Eqv	14573000	B145	3,012
	Misc A/R-Recon Acct	14610000	B142	498,405
	Misc A/R-Manual	14611000	B142	31,267
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	115,961
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(6,887)
	Overall Result			4,264,076
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,081,337
	Overall Result			2,081,337
Materials and Supplies	Inventory-Plant Mat	15110000	B151	758,667
	Inventory-Chemicals	15130000	B151	118,473
	Inventory-Other M&S	15140000	B153	5,013
	Inventory-Price Diff	15199997	B153	0
	Overall Result			882,154
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	84,318
	Prepaid Insur	16520000	B162	143,903
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(17,668)
	Prepaid Audit Fees	16540000	B162	3,053
	Prepaid Other	16550000	B162	20,805
	Prepaid Other-Global	16550010	B162	236,693
	Overall Result			512,104
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	57,615
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	440,231
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(551,728)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,145
	RA-UnamortDebtExpI/C	18661500	B181	1,207,671
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	256,458
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	268,641
	Overall Result			6,743,905
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,994
	Overall Result			68,994
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	57,615
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	440,231
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(551,728)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	17,145
	RA-UnamortDebtExpI/C	18661500	B181	1,207,671
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	256,458
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	268,641
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,994
	Overall Result			6,812,899
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,572,642
	Overall Result			41,572,642
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,710,412
	Net Loss			539,295
	Overall Result			35,743,331
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(291,576)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,688,745
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(291,576)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,688,745
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	5,506,892

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	IHC Clear Out Pymt	23121001	B234	10,168
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			4,377,405
Accounts Payable	A/P-Recon Acct	23410000	B231	1,350,542
	A/P I/C-Recon	23410100	B231	157,443
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	22,272
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	51,550
	A/P-Wrkbasket Accrl	23430600	B231	44,710
	A/P-Pcard Accrual	23430700	B231	25,133
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	126,682
	A/P-Proj Cost Accrl	23435000	B231	3,040,936
	A/P-GRIR CapSvc	23436000	B231	32,957
	A/P Assoc Co	23510000	B233	144,624
	A/P Assoc Co-SCoBill	23520000	B233	(972,558)
	A/P Assoc Co-SCoBill	23520001	B233	751,704
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,776,016
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	412,458
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,551,649)
	Accr SIT-Prior Yrs	23632000	B23612	437,039
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	66,627
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	3,943,372
	Accr Tax-Use Tax	23654000	B23611	2,578
	Accr Tax-FRTax-IncTx	23654110	B23611	644,212
	Overall Result			3,673,323
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	986,912
	Overall Result			1,171,870
Other current liabilities	Accr Vacation Pay	24120000	B241	256,458
	Accr Power	24120200	B241	167,611
	Accr Legal	24120300	B241	28,269
	Accr Wages	24120600	B241	404,716
	Accr Wages-NetAdjClr	24120699	B241	11,700
	Accr Insurance	24120700	B241	82,301
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	4,316

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	Accr DCP Contrib	24121200	B241	16,697
	Acc Health Save Acct	24121300	B241	8,400
	Accr Bank Fees	24121400	B241	12,763
	Accr Severance	24121800	B241	18,046
	Accr Emp 401k Match	24122700	B241	11,840
	Accr Incentive Plan	24123000	B241	447,486
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	47,648
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,211
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	6,986
	WH PR-Tax Coll SIT	24142100	B241	0
	GRIR-Stock E - Mat	24161000	B241	18,904
	GRIR-Stock C - Chem	24163000	B241	20,889
	GRIR-Non-inventory	24164000	B241	450,817
	GRIR-CapEx Accl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	131
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(18,886,425)
	CFO Sales Tax-CIS	24172100	B241	19,233,140
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	1,729,313
	Def Rev-Curr Portion	24199700	B241	412,635
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			4,900,630
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,757,670
	Adv Constr-NT Hydr	25215000	B252	32,859
	Adv Constr-NT WIP	25217000	B252	42,679
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	838,327
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,423,568
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,749,851
	Def SIT Liab-Other	25321000	B283	5,919,431
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,686,950
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	3,421
	Unamort ITC-4%	25510200	B2551	35,579
	Unamort ITC-10%	25510300	B2551	230,852

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2019
	Overall Result			269,852
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	306,794
	RL-ITRR-Deficit Def	25622000	B253	(360,518)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(167,948)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,935
	RL-ITRR-ITC GrUp4%	25626100	B253	22,725
	RL-ITRR-ITC GrUp10%	25626200	B253	133,358
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	345,863
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,054,605
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	603,607
	RL-Cost of Removal	25700000	B1081	(4,646,564)
	RL-COR RWIP	25710000	B1862	(2,712,327)
	Overall Result			18,367,305
Accrued Pension	Accr Pension Exp	26212000	B253	(932,821)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(932,821)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(296,061)
	Accr OPEB MedSubs	26221500	B253	650,983
	Overall Result			354,922
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,107
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	2,372
	NQ Sav&Def Compens	26281800	B253	12,245
	Accr LT Liab-Other	26281999	B253	0
	FIN 48 Reserve-Fed	26580000	B265	(2,148)
	FIN 48 Reserve-State	26581000	B265	159,208
	Overall Result			174,784
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,709,618
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,314,270
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	7,729
	CIAC-Tax Mains	27121000	B271	1,858,486
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	197,103
	CIAC-Tax WIP	27127000	B271	464,005
	CIAC-Tax Mains FIT	27141000	B271	38,511
	CIAC-Tax Hydr FIT	27145000	B271	3,178
	AccAmort CIAC-Other	27206000	B272	(4,784,164)
	AccAmort CIAC-Tax	27210000	B272	(894,726)
	Overall Result			17,779,209

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	2,520,883
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,775,729
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,515,940
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,043,451
	UP Dist Reservrs&St	10133000	B3304	13,172,252
	UP TD Mains	10133100	B3314	133,426,812
	UP Svcs	10133300	B3334	30,450,229
	UP Meters	10133410	B3344	10,258,720
	UP Meter Installs	10133420	B3344	18,688,860
	UP Hydrants	10133500	B3354	9,829,665
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,334,291
	UP Trans Equip	10134100	B3415	5,259,489
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	279,679
	UP Comm Equip	10134600	B3465	1,784,751
	UP Misc Equip	10134700	B3475	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,743,011
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	72,010
	CCNC Struct&Imp TD	10630440	B3044	173,030
	CCNC Struct&Imp AG	10630450	B3045	1,643,018
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	35,575
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	93,402
	CCNC WT Eq Non-Media	10632010	B3203	64,030
	CCNC Dist Resrvrs&St	10633000	B3304	1,531,797
	CCNC TD MainsNotClss	10633100	B3314	8,460,000
	CCNC Svcs	10633300	B3334	549,553
	CCNC Meters	10633410	B3344	1,123,938
	CCNC Meter Installs	10633420	B3344	199,462
	CCNC Hydrants	10633500	B3354	441,692
	CCNC Other P/E SS	10633920	B3392	219,174

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	CCNC Office Furn&Eq	10634010	B3405	1,411,531
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	961,915
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	22,291
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	9,292
	CCNC Comm Equip	10634600	B3465	66,265
	CCNC Misc Equip	10634700	B3475	30,670
	Overall Result			325,001,157
Construction Work In Progress	CWIP	10700000	B105	12,986,037
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	20,732
	CWIP-EngClear Eng OH	10780120	B105	9,306
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlmnt Clr	10790000	B105	0
	Overall Result			13,016,075
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(135,469,160)
	A/D - Salvage/Scrap	10802000	B1081	(4,462,559)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,426,427
	A/D - Reg Asset	10810000	B1081	(30,803)
	A/Amort - UP in Svc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(96,557,670)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Svc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(185,807)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(146,256)
	USBK TN - Main	13162600	B1312	113,177
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	74,472
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	5,329
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	65
	USBK TN-CCEck ERetrn	13162614	B1312	(450)
	USBK TN-Cust ARC	13162615	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	144
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(293,165)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(449)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(30,941)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,217,560
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(28)
	A/R-NSF Clarificatn	14100999	B141	252
	Allow for Uncollect	14300000	B143	(526,897)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	26,062
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	149,714
	A/R AssocCo-Div Eqv	14573000	B145	3,012
	Misc A/R-Recon Acct	14610000	B142	492,238
	Misc A/R-Manual	14611000	B142	8,092
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	119,269
	Misc A/R-Employees	14613000	B142	10
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(6,887)
	Overall Result			4,625,033
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,981,552
	Overall Result			1,981,552
Materials and Supplies	Inventory-Plant Mat	15110000	B151	741,479
	Inventory-Chemicals	15130000	B151	132,253
	Inventory-Other M&S	15140000	B153	1,088
	Inventory-Price Diff	15199997	B153	0
	Overall Result			874,820
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	67,730
	Prepaid Insur	16520000	B162	247,886
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(35,337)
	Prepaid Audit Fees	16540000	B162	15,759
	Prepaid Other	16550000	B162	12,229
	Prepaid Other-Global	16550010	B162	272,143
	Overall Result			621,411
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	64,826
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	432,662
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(556,026)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,956
	RA-UnamortDebtExpI/C	18661500	B181	1,202,287
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	256,458
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	266,305
	Overall Result			6,731,341
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,875
	Overall Result			66,875
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	64,826
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	432,662
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(556,026)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,956
	RA-UnamortDebtExpI/C	18661500	B181	1,202,287
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	256,458
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	266,305
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,875
	LTA-OP Lease Assets	18750000	B1862	1,407
	Overall Result			6,799,623
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,573,700
	Overall Result			41,573,700
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,665,741
	Net Loss			1,090,152
	Overall Result			36,249,518
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(290,345)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,689,976
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(290,345)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,689,976
Short-Term Debt	N/P Assoc Co	23120000	B234	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	IHC Bank	23121000	B234	9,812,321
	IHC Clear Out Pymt	23121001	B234	125,889
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			8,798,554
Accounts Payable	A/P-Recon Acct	23410000	B231	1,492,563
	A/P I/C-Recon	23410100	B231	202,331
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	13,837
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	34,800
	A/P-Wrkbasket Accrl	23430600	B231	19,142
	A/P-Pcard Accrual	23430700	B231	20,934
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	105,418
	A/P-Proj Cost Accrl	23435000	B231	2,667,217
	A/P-GRIR CapSvc	23436000	B231	6,856
	A/P Assoc Co	23510000	B233	145,427
	A/P Assoc Co-SCoBill	23520000	B233	(735,445)
	A/P Assoc Co-SCoBill	23520001	B233	728,329
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	106
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,701,432
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	564,821
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,512,862)
	Accr SIT-Prior Yrs	23632000	B23612	437,039
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	86,868
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	826,126
	Accr Tax-Use Tax	23654000	B23611	3,363
	Accr Tax-FRTax-IncTx	23654110	B23611	694,212
	Overall Result			818,253
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,233,871
	Overall Result			1,456,070
Other current liabilities	Accr Vacation Pay	24120000	B241	256,458
	Accr Power	24120200	B241	176,519
	Accr Legal	24120300	B241	42,114
	Accr Wages	24120600	B241	421,943
	Accr Wages-NetAdjClr	24120699	B241	(450)
	Accr Insurance	24120700	B241	89,712
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	Accr Retiree Medical	24121100	B241	7,970
	Accr DCP Contrib	24121200	B241	16,782
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	6,803
	Accr Severance	24121800	B241	20,341
	Accr Emp 401k Match	24122700	B241	11,712
	Accr Incentive Plan	24123000	B241	484,166
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	51,885
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,220
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	13,167
	WH PRTx Coll PayFICA	24142013	B241	4,455
	WH PR-ESPP	24142014	B241	10,431
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,072
	GRIR-Stock E - Mat	24161000	B241	14,402
	GRIR-Stock C - Chem	24163000	B241	42,188
	GRIR-Non-inventory	24164000	B241	73,954
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	195
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(19,232,858)
	CFO Sales Tax-CIS	24172100	B241	19,499,253
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	2,042,854
	Def Rev-Curr Portion	24199700	B241	205,835
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			4,656,900
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,741,836
	Adv Constr-NT Hydr	25215000	B252	32,610
	Adv Constr-NT WIP	25217000	B252	42,679
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax WIP	25227000	B252	842,059
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,411,217
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,750,946
	Def SIT Liab-Other	25321000	B283	5,932,374
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,700,988
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	3,163

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2019
	Unamort ITC-4%	25510200	B2551	35,182
	Unamort ITC-10%	25510300	B2551	225,143
	Overall Result			263,488
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	305,572
	RL-ITRR-Deficit Def	25622000	B253	(359,081)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(167,261)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,770
	RL-ITRR-ITC GrUp4%	25626100	B253	22,471
	RL-ITRR-ITC GrUp10%	25626200	B253	130,057
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	185,714
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,041,865
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	593,870
	RL-Cost of Removal	25700000	B1081	(4,610,773)
	RL-COR RWIP	25710000	B1862	(2,941,742)
	Overall Result			17,988,238
Accrued Pension	Accr Pension Exp	26212000	B253	(957,942)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(957,942)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(372,849)
	Accr OPEB MedSubs	26221500	B253	654,291
	Overall Result			281,442
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,346
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	(635)
	NQ Sav&Def Compens	26281800	B253	12,269
	Accr LT Liab-Other	26281999	B253	0
	FIN 48 Reserve-Fed	26580000	B265	(2,148)
	FIN 48 Reserve-State	26581000	B265	159,208
	Overall Result			172,041
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,709,618
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,314,270
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	7,729
	CIAC-Tax Mains	27121000	B271	1,858,486
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	197,103
	CIAC-Tax WIP	27127000	B271	468,005
	CIAC-Tax Mains FIT	27141000	B271	38,511
	CIAC-Tax Hydr FIT	27145000	B271	3,178
	AccAmort CIAC-Other	27206000	B272	(4,805,028)
	AccAmort CIAC-Tax	27210000	B272	(899,838)
	Overall Result			17,757,232

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,830,047
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatrn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,803,479
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,578,388
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,043,451
	UP Dist Reservrs&St	10133000	B3304	13,172,252
	UP TD Mains	10133100	B3314	138,337,088
	UP Svcs	10133300	B3334	30,555,331
	UP Meters	10133410	B3344	10,258,720
	UP Meter Installs	10133420	B3344	18,688,860
	UP Hydrants	10133500	B3354	10,004,055
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,313,134
	UP Trans Equip	10134100	B3415	5,437,990
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,530,429
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,971
	UP Comm Equip	10134600	B3465	1,793,837
	UP Misc Equip	10134700	B3475	1,113,871
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,767,507
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	72,010
	CCNC Struct&Imp TD	10630440	B3044	183,776
	CCNC Struct&Imp AG	10630450	B3045	414,232
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	114,770
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	30,657
	CCNC WT Eq Non-Media	10632010	B3203	64,030
	CCNC Dist Resrvrs&St	10633000	B3304	1,532,628
	CCNC TD MainsNotClss	10633100	B3314	4,420,133
	CCNC Svcs	10633300	B3334	442,690
	CCNC Meters	10633410	B3344	2,283,673
	CCNC Meter Installs	10633420	B3344	227,396
	CCNC Hydrants	10633500	B3354	348,792
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,866,666

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	697,717
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	109,532
	CCNC Misc Equip	10634700	B3475	16,783
	Overall Result			327,762,703
Construction Work In Progress	CWIP	10700000	B105	13,760,879
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	(45,092)
	CWIP-EngClear Eng OH	10780120	B105	5,672
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlMnt Clr	10790000	B105	0
	Overall Result			13,721,459
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(136,164,359)
	A/D - Salvage/Scrap	10802000	B1081	(4,462,559)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,521,702
	A/D - Reg Asset	10810000	B1081	(30,895)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(97,157,685)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	47
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(227,486)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(146,157)
	USBK TN - Main	13162600	B1312	148,920
	USBK TN-CustDD	13162606	B1312	(53)
	USBK TN-Cust LBX	13162608	B1312	126
	USBK TN-CC & ECheck	13162609	B1312	71,319
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FiServ	13162611	B1312	7,835
	USBK TN-PennCrdt	13162612	B1312	198
	USBK TN-ERtrn-USBank	13162613	B1312	(36)
	USBK TN-CCEck ERetrn	13162614	B1312	(154)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	139
	USBK TN-Misc Dr/Cr	13162617	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	Suntrust TN	13180100	B1312	(293,611)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(36,912)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,898,114
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	325,820
	A/R-Pymt Clarificatn	14100998	B141	345
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(534,404)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	26,027
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	37,945
	A/R AssocCo-Div Eqv	14573000	B145	4,360
	Misc A/R-Recon Acct	14610000	B142	506,053
	Misc A/R-Manual	14611000	B142	1,412
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	43,234
	Misc A/R-Med Subsidy	14611500	B142	122,577
	Misc A/R-Employees	14613000	B142	84
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(10,832)
	Overall Result			4,563,371
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,163,175
	Overall Result			2,163,175
Materials and Supplies	Inventory-Plant Mat	15110000	B151	777,186
	Inventory-Chemicals	15130000	B151	123,748
	Inventory-Other M&S	15140000	B153	8,015
	Inventry-Price Diff	15199997	B153	0
	Overall Result			908,948
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	51,142
	Prepaid Insur	16520000	B162	172,098
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	164,353
	Prepaid Audit Fees	16540000	B162	15,310
	Prepaid Other	16550000	B162	1,615
	Prepaid Other-Global	16550010	B162	237,838
	Overall Result			683,356
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	425,093
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(560,325)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,985,145)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,768
	RA-UnamortDebtExpI/C	18661500	B181	1,196,902

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,604,170
	RA-COR RWIP	18680100	B1862	3,548,265
	RA-Def Vacation Pay	18680101	B174	131,451
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	263,969
	Overall Result			9,761,526
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	64,756
	LTA-OP Lease Assets	18750000	B181	1,102
	Overall Result			65,858
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	425,093
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(560,325)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,985,145)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,768
	RA-UnamortDebtExpI/C	18661500	B181	1,196,902
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	4,604,170
	RA-COR RWIP	18680100	B1862	3,548,265
	RA-Def Vacation Pay	18680101	B174	131,451
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	263,969
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	64,756
	LTA-OP Lease Assets	18750000	B1862	1,102
	Overall Result			9,827,384
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,585,355
	Overall Result			41,585,355
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			410,268
	Overall Result			35,614,751
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(289,113)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,691,208
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(289,113)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,691,208
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	12,276,127
	IHC Clear Out Pymt	23121001	B234	305,336

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			11,441,808
Accounts Payable	A/P-Recon Acct	23410000	B231	2,356,961
	A/P I/C-Recon	23410100	B231	34,288
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	23,952
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	62,488
	A/P-Wrkbasket Accrl	23430600	B231	56,784
	A/P-Pcard Accrual	23430700	B231	16,809
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	107,283
	A/P-Proj Cost Accrl	23435000	B231	3,271,293
	A/P-GRIR CapSvc	23436000	B231	38,274
	A/P Assoc Co	23510000	B233	142,372
	A/P Assoc Co-SCoBill	23520000	B233	(578,615)
	A/P Assoc Co-SCoBill	23520001	B233	1,029,248
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			6,561,137
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	748,177
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,448,460)
	Accr SIT-Prior Yrs	23632000	B23612	1,056,756
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	34,271
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	1,130,695
	Accr Tax-Use Tax	23654000	B23611	2,282
	Accr Tax-FRTax-IncTx	23654110	B23611	150,000
	Overall Result			1,392,408
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	508,825
	Overall Result			544,823
Other current liabilities	Accr Vacation Pay	24120000	B241	131,451
	Accr Power	24120200	B241	192,595
	Accr Legal	24120300	B241	24,938
	Accr Wages	24120600	B241	149,473
	Accr Wages-NetAdjClr	24120699	B241	3,413
	Accr Insurance	24120700	B241	34,098
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	43,234
	Accr Waste Disposal	24121000	B241	46,072
	Accr Retiree Medical	24121100	B241	7,500
	Accr DCP Contrib	24121200	B241	18,105
	Acc Health Save Acct	24121300	B241	750

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	Accr Bank Fees	24121400	B241	12,941
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	12,536
	Accr Incentive Plan	24123000	B241	135,544
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	53,395
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	2,227
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	100
	WH PR-401k Contribs	24142006	B241	19,052
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,138
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	805
	GRIR-Stock E - Mat	24161000	B241	42,157
	GRIR-Stock C - Chem	24163000	B241	30,517
	GRIR-Non-inventory	24164000	B241	682,224
	GRIR-Freight	24165000	B241	8
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	259
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(19,498,082)
	CFO Sales Tax-CIS	24172100	B241	19,789,626
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	2,379,522
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	325,820
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			5,012,808
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,736,147
	Adv Constr-NT Hydr	25215000	B252	32,610
	Adv Constr-NT WIP	25217000	B252	42,679
	Adv Constr-Tax Mains	25221000	B252	95,724
	Adv Constr-Tax Svcs	25223000	B252	72,033
	Adv Constr-Tax Hydr	25225000	B252	3,185
	Adv Constr-Tax WIP	25227000	B252	697,197
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,394,572
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,695,299
	Def SIT Liab-Other	25321000	B283	5,968,193
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,681,160
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	2,905

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2019
	Unamort ITC-4%	25510200	B2551	34,785
	Unamort ITC-10%	25510300	B2551	219,434
	Overall Result			257,124
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	304,350
	RL-ITRR-Deficit Def	25622000	B253	(357,644)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(166,574)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,605
	RL-ITRR-ITC GrUp4%	25626100	B253	22,217
	RL-ITRR-ITC GrUp10%	25626200	B253	126,756
	RL-ITRR-RegAssetRcl	25629000	B253	(4,985,145)
	RL-TaxCutJobAct - LT	25632300	B253	0
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,023,930
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	584,925
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			20,340,196
Accrued Pension	Accr Pension Exp	26212000	B253	(898,806)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(898,806)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(445,764)
	Accr OPEB MedSubs	26221500	B253	657,599
	Overall Result			211,835
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	713
	NQ Sav&Def Compens	26281800	B253	12,291
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	239
	FIN 48 Reserve-Fed	26580000	B265	(3,073)
	FIN 48 Reserve-State	26581000	B265	106,151
	Overall Result			119,930
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,717,052
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,314,270
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	7,729
	CIAC-Tax Mains	27121000	B271	1,858,490
	CIAC-Tax Svcs	27123000	B271	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	197,104
	CIAC-Tax WIP	27127000	B271	448,938
	CIAC-Tax Mains FIT	27141000	B271	50,138
	CIAC-Tax Hydr FIT	27145000	B271	3,179
	AccAmort CIAC-Other	27206000	B272	(4,825,893)
	AccAmort CIAC-Tax	27210000	B272	(904,951)
	Overall Result			17,731,255

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,830,047
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatr Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,803,244
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,578,388
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,043,451
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	138,334,032
	UP Svcs	10133300	B3334	30,649,122
	UP Meters	10133410	B3344	12,681,088
	UP Meter Installs	10133420	B3344	18,828,492
	UP Hydrants	10133500	B3354	10,106,878
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,313,134
	UP Trans Equip	10134100	B3415	5,437,990
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,536,845
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,799,149
	UP Misc Equip	10134700	B3475	1,113,871
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,748,828
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	72,960
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	438,717
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	116,543
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	30,591
	CCNC WT Eq Non-Media	10632010	B3203	477,627
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	5,158,422
	CCNC Svcs	10633300	B3334	599,688
	CCNC Meters	10633410	B3344	257,376
	CCNC Meter Installs	10633420	B3344	812,654
	CCNC Hydrants	10633500	B3354	330,163
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	1,886,099

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	732,611
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	14,126
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	102,043
	CCNC Misc Equip	10634700	B3475	17,110
	Overall Result			330,250,564
Construction Work In Progress	CWIP	10700000	B105	12,485,465
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	(5,445)
	CWIP-EngClear Eng OH	10780120	B105	5,672
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapStlMnt Clr	10790000	B105	0
	Overall Result			12,485,692
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(136,867,493)
	A/D - Salvage/Scrap	10802000	B1081	(4,488,507)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,582,050
	A/D - Reg Asset	10810000	B1081	(30,987)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(97,826,511)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	1,242
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(178,113)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(148,393)
	USBK TN - Main	13162600	B1312	260,100
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	115,807
	USBK TN-1st Tech	13162610	B1312	345
	USBK TN-FiServ	13162611	B1312	1,152
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERtrn	13162614	B1312	(33)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	140
	USBK TN-Misc Dr/Cr	13162617	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	Suntrust TN	13180100	B1312	(293,611)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			160,636
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,661,773
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(1,000)
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(495,372)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	1,945
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	44,193
	A/R AssocCo-Div Eqv	14573000	B145	713
	Misc A/R-Recon Acct	14610000	B142	543,096
	Misc A/R-Manual	14611000	B142	1,176
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	87,295
	Misc A/R-Employees	14613000	B142	214
	Misc A/R-Empl P/R	14613100	B142	(0)
	Misc Rec-Allowance	14620000	B142	(10,832)
	Overall Result			3,975,839
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,211,463
	Overall Result			2,211,463
Materials and Supplies	Inventory-Plant Mat	15110000	B151	731,126
	Inventory-Chemicals	15130000	B151	121,032
	Inventory-Other M&S	15140000	B153	1,950
	Inventory-Price Diff	15199997	B153	0
	Overall Result			854,108
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	34,553
	Prepaid Insur	16520000	B162	232,170
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	146,240
	Prepaid Audit Fees	16540000	B162	10,205
	Prepaid Other	16550000	B162	12,269
	Prepaid Other-Global	16550010	B162	247,468
	Overall Result			723,905
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	417,524
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(564,624)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,580
	RA-UnamortDebtExpI/C	18661500	B181	1,191,519

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	232,647
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	261,633
	Overall Result			6,675,656
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	77,399
	LTA-OP Lease Assets	18750000	B181	999
	Overall Result			78,398
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	417,524
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(564,624)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,580
	RA-UnamortDebtExpI/C	18661500	B181	1,191,519
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	232,647
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	261,633
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	77,399
	LTA-OP Lease Assets	18750000	B1862	999
	Overall Result			6,754,054
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,585,355
	Overall Result			41,585,355
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			1,162,207
	Overall Result			36,366,690
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(287,881)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,692,440
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(287,881)
	Bonds-Interco	22115000	B221	72,280,321
	Overall Result			77,692,440
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	13,329,239
	IHC Clear Out Pymt	23121001	B234	3,720

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			12,193,303
Accounts Payable	A/P-Recon Acct	23410000	B231	2,598,169
	A/P I/C-Recon	23410100	B231	143,381
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	21,734
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	19,000
	A/P-Wrkbasket Accrl	23430600	B231	20,337
	A/P-Pcard Accrual	23430700	B231	22,900
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	112,745
	A/P-Proj Cost Accrl	23435000	B231	2,257,623
	A/P-GRIR CapSvc	23436000	B231	14,049
	A/P Assoc Co	23510000	B233	144,766
	A/P Assoc Co-SCoBill	23520000	B233	(991,304)
	A/P Assoc Co-SCoBill	23520001	B233	728,796
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,092,198
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	489,182
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,380,415)
	Accr SIT-Prior Yrs	23632000	B23612	1,072,261
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	40,922
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	1,435,264
	Accr Tax-Use Tax	23654000	B23611	4,131
	Accr Tax-FRTax-IncTx	23654110	B23611	200,000
	Overall Result			1,580,032
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	682,034
	Overall Result			755,273
Other current liabilities	Accr Vacation Pay	24120000	B241	232,647
	Accr Power	24120200	B241	147,058
	Accr Legal	24120300	B241	21,831
	Accr Wages	24120600	B241	198,085
	Accr Wages-NetAdjClr	24120699	B241	4,550
	Accr Insurance	24120700	B241	48,203
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	11,246
	Accr DCP Contrib	24121200	B241	8,503
	Acc Health Save Acct	24121300	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	Accr Bank Fees	24121400	B241	16,629
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	5,623
	Accr Incentive Plan	24123000	B241	173,089
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	30,521
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,415
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	100
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	8,417
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	757
	GRIR-Stock E - Mat	24161000	B241	47,236
	GRIR-Stock C - Chem	24163000	B241	16,766
	GRIR-Non-inventory	24164000	B241	54,324
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	323
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(19,785,725)
	CFO Sales Tax-CIS	24172100	B241	20,135,827
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	2,536,052
	Def Rev-Curr Portion	24199700	B241	445,664
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			4,752,920
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,723,162
	Adv Constr-NT Hydr	25215000	B252	29,497
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	135,738
	Adv Constr-Tax Svcs	25223000	B252	51,348
	Adv Constr-Tax Hydr	25225000	B252	5,850
	Adv Constr-Tax WIP	25227000	B252	737,929
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,398,519
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,705,032
	Def SIT Liab-Other	25321000	B283	5,969,607
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,692,307
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	2,647

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2019
	Unamort ITC-4%	25510200	B2551	34,388
	Unamort ITC-10%	25510300	B2551	213,725
	Overall Result			250,760
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	303,128
	RL-ITRR-Deficit Def	25622000	B253	(356,207)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(165,887)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,440
	RL-ITRR-ITC GrUp4%	25626100	B253	21,963
	RL-ITRR-ITC GrUp10%	25626200	B253	123,455
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	0
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	1,005,995
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	567,979
	RL-Cost of Removal	25700000	B1081	(6,174,286)
	RL-COR RWIP	25710000	B1862	(1,861,115)
	Overall Result			17,252,241
Accrued Pension	Accr Pension Exp	26212000	B253	(839,670)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(839,670)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(518,679)
	Accr OPEB MedSubs	26221500	B253	660,907
	Overall Result			142,228
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	713
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	215
	FIN 48 Reserve-Fed	26580000	B265	(3,073)
	FIN 48 Reserve-State	26581000	B265	106,151
	Overall Result			119,930
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,727,279
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,314,270
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	1,944,958
	CIAC-Tax Svcs	27123000	B271	2,270,445
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	203,054
	CIAC-Tax WIP	27127000	B271	441,713
	CIAC-Tax Mains FIT	27141000	B271	50,139
	CIAC-Tax Hydr FIT	27145000	B271	8,958
	AccAmort CIAC-Other	27206000	B272	(4,846,765)
	AccAmort CIAC-Tax	27210000	B272	(910,075)
	Overall Result			17,800,987

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,830,047
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatrn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,803,244
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,598,003
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,043,451
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	138,769,436
	UP Svcs	10133300	B3334	30,883,226
	UP Meters	10133410	B3344	12,758,775
	UP Meter Installs	10133420	B3344	19,121,798
	UP Hydrants	10133500	B3354	10,109,211
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,318,746
	UP Trans Equip	10134100	B3415	5,437,990
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	1,536,845
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,799,149
	UP Misc Equip	10134700	B3475	1,117,919
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,748,906
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	72,993
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	478,715
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	116,352
	CCNC Pump Eq Other	10631150	B3112	0
	CCNC Pumping Eq SS	10631152	B3112	11,037
	CCNC WT Eq Non-Media	10632010	B3203	481,782
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	5,260,376
	CCNC Svcs	10633300	B3334	474,362
	CCNC Meters	10633410	B3344	322,910
	CCNC Meter Installs	10633420	B3344	636,430
	CCNC Hydrants	10633500	B3354	423,132
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,164,575

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Structure	G/L Account	Account	NARUC	May 2019
	CCNC Othr P/E Intang	10633910	B3391	141,797
	CCNC Trans EqNotClss	10634100	B3415	853,520
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	16,719
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	102,043
	CCNC Misc Equip	10634700	B3475	13,062
	Overall Result			331,704,028
Construction Work In Progress	CWIP	10700000	B105	12,917,926
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	11,644
	CWIP-EngClear Eng OH	10780120	B105	5,672
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			12,935,242
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(137,579,587)
	A/D - Salvage/Scrap	10802000	B1081	(4,494,291)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	43,583,070
	A/D - Reg Asset	10810000	B1081	(31,079)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(98,543,462)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	845
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(397,261)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(151,399)
	USBK TN - Main	13162600	B1312	90,166
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	142
	USBK TN-CC & ECheck	13162609	B1312	70,731
	USBK TN-1st Tech	13162610	B1312	80
	USBK TN-FiServ	13162611	B1312	5,217
	USBK TN-PennCrdt	13162612	B1312	747
	USBK TN-ERtrn-USBank	13162613	B1312	170
	USBK TN-CCEck ERetrn	13162614	B1312	(382)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	214
	USBK TN-Misc Dr/Cr	13162617	B1312	0

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Structure	G/L Account	Account	NARUC	May 2019
	Suntrust TN	13180100	B1312	(293,611)
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(3,792)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(276,133)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,903,279
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(488,254)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	23,008
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	44,957
	A/R AssocCo-Div Eqv	14573000	B145	713
	Misc A/R-Recon Acct	14610000	B142	501,577
	Misc A/R-Manual	14611000	B142	1,421
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	90,603
	Misc A/R-Employees	14613000	B142	33
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(10,832)
	Overall Result			4,209,143
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,392,992
	Overall Result			2,392,992
Materials and Supplies	Inventory-Plant Mat	15110000	B151	639,492
	Inventory-Chemicals	15130000	B151	128,287
	Inventory-Other M&S	15140000	B153	1,821
	Inventory-Price Diff	15199997	B153	0
	Overall Result			769,601
Other current assets	Other Special Dep	16410000	B133	41,000
	Prepaid Taxes	16510000	B162	17,965
	Prepaid Insur	16520000	B162	182,306
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	128,127
	Prepaid Audit Fees	16540000	B162	5,100
	Prepaid Other	16550000	B162	(2,136)
	Prepaid Other-Global	16550010	B162	261,513
	Overall Result			633,875
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	409,955
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(568,923)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,392
	RA-UnamortDebtExpI/C	18661500	B181	1,238,582

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2019
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	232,647
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	259,297
	Overall Result			6,708,327
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	76,868
	LTA-OP Lease Assets	18750000	B181	896
	Overall Result			77,764
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	72,504
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	409,955
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(568,923)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,392
	RA-UnamortDebtExpI/C	18661500	B181	1,238,582
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	232,647
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	259,297
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	76,868
	LTA-OP Lease Assets	18750000	B1862	896
	Overall Result			6,786,091
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,587,523
	Overall Result			41,587,523
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			2,127,520
	Overall Result			37,332,003
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(318,417)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,661,904
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(318,417)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,661,904
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	7,486,067
	IHC Clear Out Pymt	23121001	B234	13,567

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2019
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0
	Overall Result			6,359,979
Accounts Payable	A/P-Recon Acct	23410000	B231	1,608,628
	A/P I/C-Recon	23410100	B231	111,371
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	8,367
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	28,000
	A/P-Wrkbasket Accrl	23430600	B231	100,817
	A/P-Pcard Accrual	23430700	B231	22,561
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	118,529
	A/P-Proj Cost Accrl	23435000	B231	2,264,700
	A/P-GRIR CapSvc	23436000	B231	5,759
	A/P Assoc Co	23510000	B233	146,829
	A/P Assoc Co-SCoBill	23520000	B233	(684,604)
	A/P Assoc Co-SCoBill	23520001	B233	723,638
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,454,595
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	743,086
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,293,317)
	Accr SIT-Prior Yrs	23632000	B23612	1,097,766
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	50,425
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	1,576,621
	Accr Tax-Use Tax	23654000	B23611	3,845
	Accr Tax-FRTax-IncTx	23654110	B23611	250,000
	Overall Result			2,147,113
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	935,910
	Overall Result			1,046,389
Other current liabilities	Accr Vacation Pay	24120000	B241	232,647
	Accr Power	24120200	B241	171,995
	Accr Legal	24120300	B241	27,145
	Accr Wages	24120600	B241	288,980
	Accr Wages-NetAdjClr	24120699	B241	5,688
	Accr Insurance	24120700	B241	68,832
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	15,162
	Accr DCP Contrib	24121200	B241	12,146
	Acc Health Save Acct	24121300	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2019
	Accr Bank Fees	24121400	B241	22,249
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	7,881
	Accr Incentive Plan	24123000	B241	193,045
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	65,627
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,434
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	11,697
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	679
	GRIR-Stock E - Mat	24161000	B241	48,994
	GRIR-Stock C - Chem	24163000	B241	48,956
	GRIR-Non-inventory	24164000	B241	51,809
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	387
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(20,134,847)
	CFO Sales Tax-CIS	24172100	B241	20,462,413
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	2,705,488
	Def Rev-Curr Portion	24199700	B241	223,446
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	320,000
	Overall Result			4,925,790
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,585,378
	Adv Constr-NT Hydr	25215000	B252	25,121
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	135,738
	Adv Constr-Tax Svcs	25223000	B252	51,348
	Adv Constr-Tax Hydr	25225000	B252	5,850
	Adv Constr-Tax WIP	25227000	B252	744,167
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Rcls Curr	25280000	B252	(320,000)
	Overall Result			3,262,598
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	21,714,257
	Def SIT Liab-Other	25321000	B283	5,971,021
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			27,702,946
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	2,389

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Structure	G/L Account	Account	NARUC	May 2019
	Unamort ITC-4%	25510200	B2551	33,991
	Unamort ITC-10%	25510300	B2551	208,016
	Overall Result			244,396
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	301,906
	RL-ITRR-Deficit Def	25622000	B253	(354,770)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(165,200)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,275
	RL-ITRR-ITC GrUp4%	25626100	B253	21,709
	RL-ITRR-ITC GrUp10%	25626200	B253	120,154
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	0
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	988,060
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	552,903
	RL-Cost of Removal	25700000	B1081	(6,339,063)
	RL-COR RWIP	25710000	B1862	(1,934,756)
	Overall Result			16,977,994
Accrued Pension	Accr Pension Exp	26212000	B253	(856,584)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(856,584)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(591,594)
	Accr OPEB MedSubs	26221500	B253	664,215
	Overall Result			72,621
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	713
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	191
	FIN 48 Reserve-Fed	26580000	B265	(3,073)
	FIN 48 Reserve-State	26581000	B265	106,151
	Overall Result			119,907
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,304,756
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	1,956,178
	CIAC-Tax Svcs	27123000	B271	2,270,445
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	203,054
	CIAC-Tax WIP	27127000	B271	433,787
	CIAC-Tax Mains FIT	27141000	B271	61,359
	CIAC-Tax Hydr FIT	27145000	B271	8,958
	AccAmort CIAC-Other	27206000	B272	(4,867,648)
	AccAmort CIAC-Tax	27210000	B272	(915,313)
	Overall Result			17,817,968

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Structure	G/L Account	Account	NARUC	Jun 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,885,940
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,598,003
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,048,734
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	138,722,646
	UP Svcs	10133300	B3334	30,956,105
	UP Meters	10133410	B3344	12,789,328
	UP Meter Installs	10133420	B3344	19,140,232
	UP Hydrants	10133500	B3354	10,142,958
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,318,746
	UP Trans Equip	10134100	B3415	5,437,990
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	781,557
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,798,801
	UP Misc Equip	10134700	B3475	1,045,883
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,737,100
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	72,993
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	488,509
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	19,139
	CCNC Pump Eq Electrc	10631120	B3112	38,726
	CCNC Pump Eq Other	10631150	B3112	26,744
	CCNC Pumping Eq SS	10631152	B3112	11,037
	CCNC WT Eq Non-Media	10632010	B3203	884,501
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	5,435,281
	CCNC Svcs	10633300	B3334	448,908
	CCNC Meters	10633410	B3344	521,199
	CCNC Meter Installs	10633420	B3344	669,087
	CCNC Hydrants	10633500	B3354	463,108
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,165,254
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2019
	CCNC Trans EqNotClss	10634100	B3415	853,520
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	16,719
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	102,043
	CCNC Misc Equip	10634700	B3475	13,062
	Overall Result			331,906,532
Construction Work In Progress	CWIP	10700000	B105	14,334,030
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	99,356
	CWIP-EngClear Eng OH	10780120	B105	5,672
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			14,439,058
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(138,295,334)
	A/D - Salvage/Scrap	10802000	B1081	(4,494,798)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,613,261
	A/D - Reg Asset	10810000	B1081	(31,171)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(98,229,617)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	24
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(242,589)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	380
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(147,868)
	USBK TN - Main	13162600	B1312	176,293
	USBK TN-CustDD	13162606	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	82,498
	USBK TN-1st Tech	13162610	B1312	143
	USBK TN-FIServ	13162611	B1312	8,467
	USBK TN-PennCrdt	13162612	B1312	201
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(279)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	67
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(294,068)
	Suntrust TN-Wire	13180101	B1312	400,000

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Structure	G/L Account	Account	NARUC	Jun 2019
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(14,730)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,388,782
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	357,474
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	22
	Allow for Uncollect	14300000	B143	(509,702)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	999
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	109,265
	A/R AssocCo-Div Eqv	14573000	B145	695
	Misc A/R-Recon Acct	14610000	B142	670,668
	Misc A/R-Manual	14611000	B142	1,426
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	14,471
	Misc A/R-Med Subsidy	14611500	B142	80,922
	Misc A/R-Employees	14613000	B142	33
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(16,662)
	Overall Result			5,241,030
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,389,420
	Overall Result			2,389,420
Materials and Supplies	Inventory-Plant Mat	15110000	B151	620,905
	Inventory-Chemicals	15130000	B151	130,533
	Inventory-Other M&S	15140000	B153	2,179
	Inventory-Price Diff	15199997	B153	0
	Overall Result			753,618
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	1,376
	Prepaid Insur	16520000	B162	122,405
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	110,014
	Prepaid Audit Fees	16540000	B162	(6)
	Prepaid Other	16550000	B162	(14,751)
	Prepaid Other-Global	16550010	B162	253,754
	Overall Result			488,792
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	402,386
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(573,221)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,975,750)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,203
	RA-UnamortDebtExpI/C	18661500	B181	1,242,743
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	6,454,530
	RA-COR RWIP	18680100	B1862	1,817,836

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2019
	RA-Def Vacation Pay	18680101	B174	134,181
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	256,961
	RA-Other	18689900	B1862	16,770
	Overall Result			9,939,224
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,543
	LTA-OP Lease Assets	18750000	B181	794
	Overall Result			76,337
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	402,386
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(573,221)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,975,750)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,203
	RA-UnamortDebtExpI/C	18661500	B181	1,242,743
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	6,454,530
	RA-COR RWIP	18680100	B1862	1,817,836
	RA-Def Vacation Pay	18680101	B174	134,181
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	256,961
	RA-Other	18689900	B1862	16,770
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,543
	LTA-OP Lease Assets	18750000	B1862	794
	Overall Result			10,015,561
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,595,277
	Overall Result			41,595,277
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			2,049,950
	Overall Result			37,254,433
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(317,098)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,663,224
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(317,098)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,663,224
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	10,366,440
	IHC Clear Out Pymt	23121001	B234	(589)
	IHC Payment Clr	23121003	B234	(1,139,655)
	IHC Clear Inter	23121005	B234	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2019
	Overall Result			9,226,196
Accounts Payable	A/P-Recon Acct	23410000	B231	912,392
	A/P I/C-Recon	23410100	B231	91,662
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	11,457
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	21,400
	A/P-Wrkbasket Accrl	23430600	B231	73,571
	A/P-Pcard Accrual	23430700	B231	13,333
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	137,874
	A/P-Proj Cost Accrl	23435000	B231	2,169,943
	A/P-GRIR CapSvc	23436000	B231	18,449
	A/P Assoc Co	23510000	B233	144,354
	A/P Assoc Co-SCoBill	23520000	B233	(678,681)
	A/P Assoc Co-SCoBill	23520001	B233	974,812
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,890,567
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	201,901
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,308,203)
	Accr SIT-Prior Yrs	23632000	B23612	1,123,271
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	53,842
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	1,878,979
	Accr Tax-Use Tax	23654000	B23611	4,538
	Accr Tax-FRTax-IncTx	23654110	B23611	300,000
	Overall Result			1,973,014
Interest Accrued	Accr Int-LTD	23720000	B2371	147,719
	Accr Int-LTD I/C	23730000	B2371	774,869
	Overall Result			922,588
Other current liabilities	Accr Vacation Pay	24120000	B241	134,181
	Accr Power	24120200	B241	165,343
	Accr Legal	24120300	B241	73,455
	Accr Wages	24120600	B241	292,626
	Accr Wages-NetAdjClr	24120699	B241	6,825
	Accr Insurance	24120700	B241	71,829
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	14,471
	Accr Waste Disposal	24121000	B241	29,930
	Accr Retiree Medical	24121100	B241	18,692
	Accr DCP Contrib	24121200	B241	12,481
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	11,450
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	8,754

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2019
	Accr Incentive Plan	24123000	B241	228,355
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	35,843
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,442
	Unclaimed A/P Checks	24133200	B241	12,929
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,634
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	600
	GRIR-Stock E - Mat	24161000	B241	37,294
	GRIR-Stock C - Chem	24163000	B241	43,276
	GRIR-Non-inventory	24164000	B241	207,110
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	451
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(20,459,782)
	CFO Sales Tax-CIS	24172100	B241	20,798,538
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	2,881,711
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	357,474
	Adv Constr-Current	25299900	B252	316,600
	Overall Result			5,340,131
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,652,257
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	135,738
	Adv Constr-Tax Ext Dep	25222000	B252	80,994
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	5,850
	Adv Constr-Tax WIP	25227000	B252	532,792
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Rcls Curr	25280000	B252	(316,600)
	Overall Result			3,442,921
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	22,083,746
	Def SIT Liab-Other	25321000	B283	6,073,739
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			28,175,153
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	2,131
	Unamort ITC-4%	25510200	B2551	33,594
	Unamort ITC-10%	25510300	B2551	202,307
	Overall Result			238,032

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2019
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	300,684
	RL-ITRR-Deficit Def	25622000	B253	(353,333)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(164,513)
	RL-ITRR-ITC GrUp3%	25626000	B253	1,110
	RL-ITRR-ITC GrUp4%	25626100	B253	21,455
	RL-ITRR-ITC GrUp10%	25626200	B253	116,853
	RL-ITRtR-RegAssetRcl	25629000	B253	(4,975,750)
	RL-TaxCutJobAct - LT	25632300	B253	0
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	970,125
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	536,973
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			20,239,381
Accrued Pension	Accr Pension Exp	26212000	B253	(797,448)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(797,448)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(664,509)
	Accr OPEB MedSubs	26221500	B253	654,534
	Overall Result			(9,975)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	695
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	168
	FIN 48 Reserve-Fed	26580000	B265	(3,998)
	FIN 48 Reserve-State	26581000	B265	119,347
	Overall Result			132,136
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,315,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	1,985,855
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	211,459
	CIAC-Tax WIP	27127000	B271	498,377
	CIAC-Tax Mains FIT	27141000	B271	91,036
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	15,398
	AccAmort CIAC-Other	27206000	B272	(4,888,552)
	AccAmort CIAC-Tax	27210000	B272	(920,574)
	Overall Result			17,949,801

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,101
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,885,868
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	340,428
	UP Pump Eq SS	10131152	B3112	2,598,003
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,048,734
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	139,299,231
	UP Svcs	10133300	B3334	31,052,874
	UP Meters	10133410	B3344	13,422,620
	UP Meter Installs	10133420	B3344	19,215,654
	UP Hydrants	10133500	B3354	10,246,250
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,463
	UP Trans Equip	10134100	B3415	5,437,990
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	781,539
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,798,801
	UP Misc Equip	10134700	B3475	1,045,883
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,737,100
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	73,026
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	541,720
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	19,139
	CCNC Pump Eq Electrc	10631120	B3112	42,854
	CCNC Pump Eq Other	10631150	B3112	31,236
	CCNC Pumping Eq SS	10631152	B3112	11,408
	CCNC WT Eq Non-Media	10632010	B3203	883,619
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	9,375,290
	CCNC Svcs	10633300	B3334	424,569
	CCNC Meters	10633410	B3344	492,339
	CCNC Meter Installs	10633420	B3344	655,491
	CCNC Hydrants	10633500	B3354	371,650
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,199,984
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	CCNC Trans EqNotClss	10634100	B3415	853,520
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	30,503
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	102,043
	CCNC Misc Equip	10634700	B3475	13,062
	Overall Result			337,289,140
Construction Work In Progress	CWIP	10700000	B105	11,349,415
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	100,125
	CWIP-EngClear Eng OH	10780120	B105	5,964
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			11,455,504
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(139,011,743)
	A/D - Salvage/Scrap	10802000	B1081	(4,511,233)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,343,203
	A/D - Reg Asset	10810000	B1081	(31,264)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(99,232,610)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	4,309
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(301,363)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	380
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(145,710)
	USBK TN - Main	13162600	B1312	298,198
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	(5,286)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	83,770
	USBK TN-1st Tech	13162610	B1312	444
	USBK TN-FIServ	13162611	B1312	9,019
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	149
	USBK TN-CCeck ERetrn	13162614	B1312	(150)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	80
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(389,068)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(43,227)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,105,327
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(1,646)
	A/R-NSF Clarificatn	14100999	B141	107
	Allow for Uncollect	14300000	B143	(505,789)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	20,609
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	42,678
	A/R AssocCo-Div Eqv	14573000	B145	695
	Misc A/R-Recon Acct	14610000	B142	497,435
	Misc A/R-Manual	14611000	B142	1,437
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	84,230
	Misc A/R-Employees	14613000	B142	14
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(16,662)
	Overall Result			4,371,074
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,678,308
	Overall Result			2,678,308
Materials and Supplies	Inventory-Plant Mat	15110000	B151	607,738
	Inventory-Chemicals	15130000	B151	134,833
	Inventory-Other M&S	15140000	B153	41,033
	Inventory-Price Diff	15199997	B153	0
	Overall Result			783,604
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	346,761
	Prepaid Insur	16520000	B162	182,523
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	91,901
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	38,259
	Prepaid Other-Global	16550010	B162	245,710
	Overall Result			921,153
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	394,817
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(577,520)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,015
	RA-UnamortDebtExpI/C	18661500	B181	1,237,187
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	236,972
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	254,625
	RA-Other	18689900	B1862	16,770
	Overall Result			6,725,451
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,217
	LTA-OP Lease Assets	18750000	B181	691
	Overall Result			74,908
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	394,817
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(577,520)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	16,015
	RA-UnamortDebtExpi/C	18661500	B181	1,237,187
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	236,972
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	254,625
	RA-Other	18689900	B1862	16,770
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,217
	LTA-OP Lease Assets	18750000	B1862	691
	Overall Result			6,800,359
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,595,277
	Overall Result			41,595,277
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			3,144,409
	Overall Result			38,348,892
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(315,778)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,664,543
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(315,778)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,664,543
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	8,495,553
	IHC Clear Out Pymt	23121001	B234	(993)
	IHC Payment Clr	23121003	B234	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	IHC Clear Inter	23121005	B234	0
	Overall Result			8,494,560
Accounts Payable	A/P-Recon Acct	23410000	B231	1,210,618
	A/P I/C-Recon	23410100	B231	65,029
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	12,839
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	20,900
	A/P-Wrkbasket Accrl	23430600	B231	135,553
	A/P-Pcard Accrual	23430700	B231	22,144
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	89,518
	A/P-Proj Cost Accrl	23435000	B231	1,733,776
	A/P-GRIR CapSvc	23436000	B231	85,096
	A/P Assoc Co	23510000	B233	144,497
	A/P Assoc Co-SCoBill	23520000	B233	(865,547)
	A/P Assoc Co-SCoBill	23520001	B233	748,956
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,403,377
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	388,023
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,229,340)
	Accr SIT-Prior Yrs	23632000	B23612	1,123,271
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	63,147
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	2,181,336
	Accr Tax-Use Tax	23654000	B23611	3,726
	Accr Tax-FRTax-IncTx	23654110	B23611	350,000
	Overall Result			2,598,850
Interest Accrued	Accr Int-LTD	23720000	B2371	184,959
	Accr Int-LTD I/C	23730000	B2371	1,042,579
	Overall Result			1,227,537
Other current liabilities	Accr Vacation Pay	24120000	B241	236,972
	Accr Power	24120200	B241	182,070
	Accr Legal	24120300	B241	100,859
	Accr Wages	24120600	B241	385,315
	Accr Wages-NetAdjClr	24120699	B241	7,963
	Accr Insurance	24120700	B241	106,211
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	22,661
	Accr DCP Contrib	24121200	B241	16,045
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	11,645
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	Accr Emp 401k Match	24122700	B241	11,160
	Accr Incentive Plan	24123000	B241	266,414
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	17,674
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,452
	Unclaimed A/P Checks	24133200	B241	18,609
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	7,166
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	521
	GRIR-Stock E - Mat	24161000	B241	14,926
	GRIR-Stock C - Chem	24163000	B241	65,775
	GRIR-Non-inventory	24164000	B241	288,670
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	63
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(20,797,887)
	CFO Sales Tax-CIS	24172100	B241	21,204,050
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	3,058,949
	Def Rev-Curr Portion	24199700	B241	454,402
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	316,600
	Overall Result			6,059,292
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,652,257
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	135,738
	Adv Constr-Tax Ext Dep	25222000	B252	80,994
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	5,850
	Adv Constr-Tax WIP	25227000	B252	576,172
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Rcls Curr	25280000	B252	(316,600)
	Overall Result			3,486,301
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	22,190,298
	Def SIT Liab-Other	25321000	B283	6,093,503
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			28,301,469
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	1,873
	Unamort ITC-4%	25510200	B2551	33,197
	Unamort ITC-10%	25510300	B2551	196,598

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2019
	Overall Result			231,668
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	299,462
	RL-ITRR-Deficit Def	25622000	B253	(351,896)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(163,826)
	RL-ITRR-ITC GrUp3%	25626000	B253	945
	RL-ITRR-ITC GrUp4%	25626100	B253	21,201
	RL-ITRR-ITC GrUp10%	25626200	B253	113,552
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	0
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	952,190
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	533,584
	RL-Cost of Removal	25700000	B1081	(6,672,816)
	RL-COR RWIP	25710000	B1862	(1,879,964)
	Overall Result			16,638,208
Accrued Pension	Accr Pension Exp	26212000	B253	(738,312)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(738,312)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(737,424)
	Accr OPEB MedSubs	26221500	B253	657,842
	Overall Result			(79,582)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	695
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	144
	FIN 48 Reserve-Fed	26580000	B265	(3,998)
	FIN 48 Reserve-State	26581000	B265	119,347
	Overall Result			132,112
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	1,989,476
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	214,607
	CIAC-Tax WIP	27127000	B271	473,342
	CIAC-Tax Mains FIT	27141000	B271	94,657
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	15,025
	AccAmort CIAC-Other	27206000	B272	(4,909,096)
	AccAmort CIAC-Tax	27210000	B272	(925,934)
	Overall Result			17,904,877

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Structure	G/L Account	Account	NARUC	Aug 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,065
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,885,868
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	344,920
	UP Pump Eq SS	10131152	B3112	2,598,003
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,048,734
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	139,314,410
	UP Svcs	10133300	B3334	31,049,646
	UP Meters	10133410	B3344	13,398,028
	UP Meter Installs	10133420	B3344	19,217,631
	UP Hydrants	10133500	B3354	10,241,071
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,533
	UP Trans Equip	10134100	B3415	5,517,723
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	781,539
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,798,801
	UP Misc Equip	10134700	B3475	1,045,883
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	1,737,100
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	199,365
	CCNC Struct&Imp WT	10630430	B3043	73,059
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	579,220
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	19,139
	CCNC Pump Eq Electrc	10631120	B3112	42,854
	CCNC Pump Eq Other	10631150	B3112	26,744
	CCNC Pumping Eq SS	10631152	B3112	11,408
	CCNC WT Eq Non-Media	10632010	B3203	883,619
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	10,224,284
	CCNC Svcs	10633300	B3334	511,474
	CCNC Meters	10633410	B3344	746,308
	CCNC Meter Installs	10633420	B3344	766,682
	CCNC Hydrants	10633500	B3354	453,310
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,205,112
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	CCNC Trans EqNotClss	10634100	B3415	773,786
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	36,107
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	102,043
	CCNC Misc Equip	10634700	B3475	20,244
	Overall Result			338,715,127
Construction Work In Progress	CWIP	10700000	B105	12,015,464
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	99,120
	CWIP-EngClear Eng OH	10780120	B105	5,800
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			12,120,384
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(139,736,270)
	A/D - Salvage/Scrap	10802000	B1081	(4,511,233)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,379,841
	A/D - Reg Asset	10810000	B1081	(31,356)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(99,920,592)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	237
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	55
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(322,490)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	380
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(160,834)
	USBK TN - Main	13162600	B1312	204,577
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	160
	USBK TN-CC & ECheck	13162609	B1312	87,180
	USBK TN-1st Tech	13162610	B1312	433
	USBK TN-FIServ	13162611	B1312	7,489
	USBK TN-PennCrdt	13162612	B1312	252
	USBK TN-ERtrn-USBank	13162613	B1312	(20)
	USBK TN-CCEck ERetrn	13162614	B1312	(401)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	80
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(389,068)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(170,120)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,374,966
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(516,639)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	142,638
	A/R Assoc Co-Recon	14510100	B142	58
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	31,068
	A/R AssocCo-Div Eqv	14573000	B145	695
	Misc A/R-Recon Acct	14610000	B142	519,987
	Misc A/R-Manual	14611000	B142	1,435
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	87,538
	Misc A/R-Employees	14613000	B142	141
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(16,662)
	Overall Result			4,625,225
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,532,873
	Overall Result			2,532,873
Materials and Supplies	Inventory-Plant Mat	15110000	B151	711,730
	Inventory-Chemicals	15130000	B151	119,799
	Inventory-Other M&S	15140000	B153	2,204
	Inventory-Price Diff	15199997	B153	0
	Overall Result			833,733
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	330,172
	Prepaid Insur	16520000	B162	122,734
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	73,787
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	25,464
	Prepaid Other-Global	16550010	B162	213,357
	Overall Result			781,515
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	387,248
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(581,819)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,827
	RA-UnamortDebtExpI/C	18661500	B181	1,231,939
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	236,972
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	252,289
	RA-Other	18689900	B1862	16,770
	Overall Result			6,705,811
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	72,892
	LTA-OP Lease Assets	18750000	B181	588
	Overall Result			73,480
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	98,713
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	387,248
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(581,819)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,827
	RA-UnamortDebtExpi/C	18661500	B181	1,231,939
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	236,972
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	252,289
	RA-Other	18689900	B1862	16,770
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	72,892
	LTA-OP Lease Assets	18750000	B1862	588
	Overall Result			6,779,291
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,597,557
	Overall Result			41,597,557
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			4,307,359
	Overall Result			39,511,843
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(314,458)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,665,863
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(314,458)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,665,863
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	8,584,046
	IHC Clear Out Pymt	23121001	B234	(386)
	IHC Payment Clr	23121003	B234	(1,139,655)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	IHC Clear Inter	23121005	B234	0
	Overall Result			7,444,005
Accounts Payable	A/P-Recon Acct	23410000	B231	1,812,415
	A/P I/C-Recon	23410100	B231	114,222
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	13,791
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	41,800
	A/P-Wrkbasket Accrl	23430600	B231	29,849
	A/P-Pcard Accrual	23430700	B231	22,071
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	130,755
	A/P-Proj Cost Accrl	23435000	B231	1,629,028
	A/P-GRIR CapSvc	23436000	B231	23,242
	A/P Assoc Co	23510000	B233	146,719
	A/P Assoc Co-SCoBill	23520000	B233	(706,278)
	A/P Assoc Co-SCoBill	23520001	B233	667,388
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,925,004
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	564,324
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,146,998)
	Accr SIT-Prior Yrs	23632000	B23612	1,174,281
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	49,318
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	2,483,693
	Accr Tax-Use Tax	23654000	B23611	3,923
	Accr Tax-FRTax-IncTx	23654110	B23611	400,000
	Overall Result			3,247,228
Interest Accrued	Accr Int-LTD	23720000	B2371	222,199
	Accr Int-LTD I/C	23730000	B2371	1,310,288
	Overall Result			1,532,487
Other current liabilities	Accr Vacation Pay	24120000	B241	236,972
	Accr Power	24120200	B241	266,901
	Accr Legal	24120300	B241	54,163
	Accr Wages	24120600	B241	147,691
	Accr Wages-NetAdjClr	24120699	B241	23,660
	Accr Insurance	24120700	B241	74,360
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	26,472
	Accr DCP Contrib	24121200	B241	18,294
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	15,199
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	Accr Emp 401k Match	24122700	B241	12,785
	Accr Incentive Plan	24123000	B241	304,473
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	51,930
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,465
	Unclaimed A/P Checks	24133200	B241	18,609
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	17,990
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	11,927
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	442
	GRIR-Stock E - Mat	24161000	B241	42,620
	GRIR-Stock C - Chem	24163000	B241	33,222
	GRIR-Non-inventory	24164000	B241	108,857
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	126
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(21,200,918)
	CFO Sales Tax-CIS	24172100	B241	21,563,371
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	227,201
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	316,600
	Overall Result			2,435,422
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,627,365
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	212,664
	Adv Constr-Tax Ext Dep	25222000	B252	80,994
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,622
	Adv Constr-Tax WIP	25227000	B252	581,340
	Adv Constr-Tax SIT	25230000	B252	34,996
	Adv Constr-Tax Mains FIT	25241000	B252	76,925
	Adv Constr-Tax Hydr FIT	25245000	B252	772
	Adv Constr-Rcls Curr	25280000	B252	(316,600)
	Overall Result			3,621,972
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	22,312,752
	Def SIT Liab-Other	25321000	B283	6,111,821
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			28,442,241
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	1,615

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2019
	Unamort ITC-4%	25510200	B2551	32,800
	Unamort ITC-10%	25510300	B2551	190,889
	Overall Result			225,304
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	298,240
	RL-ITRR-Deficit Def	25622000	B253	(350,459)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(163,139)
	RL-ITRR-ITC GrUp3%	25626000	B253	780
	RL-ITRR-ITC GrUp4%	25626100	B253	20,947
	RL-ITRR-ITC GrUp10%	25626200	B253	110,251
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	3,169,809
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	934,255
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	532,104
	RL-Cost of Removal	25700000	B1081	(6,629,577)
	RL-COR RWIP	25710000	B1862	(1,951,994)
	Overall Result			19,756,994
Accrued Pension	Accr Pension Exp	26212000	B253	(776,286)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(776,286)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(810,339)
	Accr OPEB MedSubs	26221500	B253	661,150
	Overall Result			(149,189)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	695
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	120
	FIN 48 Reserve-Fed	26580000	B265	(3,998)
	FIN 48 Reserve-State	26581000	B265	119,347
	Overall Result			132,089
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	2,102,160
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	223,568
	CIAC-Tax WIP	27127000	B271	281,558
	CIAC-Tax Mains FIT	27141000	B271	207,341
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	23,987
	AccAmort CIAC-Other	27206000	B272	(4,929,437)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,065
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,919,524
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	343,768
	UP Pump Eq SS	10131152	B3112	2,605,592
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,048,734
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	139,372,417
	UP Svcs	10133300	B3334	31,058,167
	UP Meters	10133410	B3344	13,134,755
	UP Meter Installs	10133420	B3344	19,220,334
	UP Hydrants	10133500	B3354	10,327,365
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,514
	UP Trans Equip	10134100	B3415	5,695,386
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	733,574
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,798,801
	UP Misc Equip	10134700	B3475	1,045,883
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,898
	CCNC Struct&Imp SS	10630410	B3042	63,208
	CCNC Struct&Imp P	10630420	B3042	199,365
	CCNC Struct&Imp WT	10630430	B3043	73,059
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	705,230
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	0
	CCNC Power Gnrtm Eq	10631000	B3102	19,139
	CCNC Pump Eq Electrc	10631120	B3112	9,198
	CCNC Pump Eq Other	10631150	B3112	26,744
	CCNC Pumping Eq SS	10631152	B3112	3,820
	CCNC WT Eq Non-Media	10632010	B3203	883,619
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	10,300,939
	CCNC Svcs	10633300	B3334	545,158
	CCNC Meters	10633410	B3344	1,717,131
	CCNC Meter Installs	10633420	B3344	809,564
	CCNC Hydrants	10633500	B3354	365,887
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,212,193
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	CCNC Trans EqNotClss	10634100	B3415	596,123
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	36,107
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	112,522
	CCNC Misc Equip	10634700	B3475	20,244
	Overall Result			340,638,230
Construction Work In Progress	CWIP	10700000	B105	11,895,696
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	77,075
	CWIP-EngClear Eng OH	10780120	B105	5,800
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			11,978,571
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(140,463,514)
	A/D - Salvage/Scrap	10802000	B1081	(4,511,233)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,760,006
	A/D - Reg Asset	10810000	B1081	(31,448)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(100,267,762)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	2,889
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	38
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(134,533)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	530
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(157,519)
	USBK TN - Main	13162600	B1312	185,974
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	119,573
	USBK TN-1st Tech	13162610	B1312	643
	USBK TN-FIServ	13162611	B1312	20,263
	USBK TN-PennCrdt	13162612	B1312	835
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(390)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(389,552)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			50,602
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,455,936
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	337,025
	A/R-Pymt Clarificatn	14100998	B141	(870)
	A/R-NSF Clarificatn	14100999	B141	300
	Allow for Uncollect	14300000	B143	(509,090)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	52,038
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	85,365
	A/R AssocCo-Div Eqv	14573000	B145	1,397
	Misc A/R-Recon Acct	14610000	B142	659,387
	Misc A/R-Manual	14611000	B142	1,440
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	34,986
	Misc A/R-Med Subsidy	14611500	B142	78,833
	Misc A/R-Employees	14613000	B142	37
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(22,493)
	Overall Result			5,174,291
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,570,992
	Overall Result			2,570,992
Materials and Supplies	Inventory-Plant Mat	15110000	B151	691,744
	Inventory-Chemicals	15130000	B151	108,096
	Inventory-Other M&S	15140000	B153	2,657
	Inventory-Price Diff	15199997	B153	0
	Overall Result			802,498
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	271,480
	Prepaid Insur	16520000	B162	62,729
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	55,674
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	12,823
	Prepaid Other-Global	16550010	B162	193,885
	Overall Result			612,591
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	379,679
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(586,208)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,967,040)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,638
	RA-UnamortDebtExpI/C	18661500	B181	1,226,382
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	6,708,805

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	RA-COR RWIP	18680100	B1862	2,099,511
	RA-Def Vacation Pay	18680101	B174	138,484
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	249,953
	RA-Other	18689900	B1862	20,793
	Overall Result			10,459,565
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,567
	LTA-OP Lease Assets	18750000	B181	485
	Overall Result			72,052
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	379,679
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(586,208)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,967,040)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,638
	RA-UnamortDebtExpi/C	18661500	B181	1,226,382
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	6,708,805
	RA-COR RWIP	18680100	B1862	2,099,511
	RA-Def Vacation Pay	18680101	B174	138,484
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	249,953
	RA-Other	18689900	B1862	20,793
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,567
	LTA-OP Lease Assets	18750000	B1862	485
	Overall Result			10,531,617
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,605,869
	Overall Result			41,605,869
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			3,493,520
	Overall Result			38,698,004
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(313,138)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,667,183
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(313,138)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,667,183
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	12,184,057
	IHC Clear Out Pymt	23121001	B234	5,687
	IHC Payment Clr	23121003	B234	(1,139,655)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	IHC Clear Inter	23121005	B234	0
	Overall Result			11,050,089
Accounts Payable	A/P-Recon Acct	23410000	B231	1,361,446
	A/P I/C-Recon	23410100	B231	90,555
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	12,950
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	62,700
	A/P-Wrkbasket Accrl	23430600	B231	38,007
	A/P-Pcard Accrual	23430700	B231	10,927
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	133,934
	A/P-Proj Cost Accrl	23435000	B231	1,913,080
	A/P-GRIR CapSvc	23436000	B231	50,133
	A/P Assoc Co	23510000	B233	1,555
	A/P Assoc Co-SCoBill	23520000	B233	(636,320)
	A/P Assoc Co-SCoBill	23520001	B233	861,712
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(90)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(84)
	CFO-InHomeRcv IC-CIS	23540201	B233	(27)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,900,678
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(121,056)
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,433,941)
	Accr SIT-Prior Yrs	23632000	B23612	1,199,786
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	53,089
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	2,786,051
	Accr Tax-Use Tax	23654000	B23611	10,878
	Accr Tax-FRTax-IncTx	23654110	B23611	450,000
	Overall Result			2,663,493
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999
	Accr Int-LTD I/C	23730000	B2371	598,741
	Overall Result			634,740
Other current liabilities	Accr Vacation Pay	24120000	B241	138,484
	Accr Power	24120200	B241	235,731
	Accr Legal	24120300	B241	184,292
	Accr Wages	24120600	B241	167,385
	Accr Wages-NetAdjClr	24120699	B241	10,238
	Accr Insurance	24120700	B241	89,582
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	34,986
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	22,950
	Accr DCP Contrib	24121200	B241	19,321
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	23,273
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	Accr Emp 401k Match	24122700	B241	13,514
	Accr Incentive Plan	24123000	B241	333,209
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	26,961
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,478
	Unclaimed A/P Checks	24133200	B241	18,609
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	180
	WH PR-401k Contribs	24142006	B241	18,007
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	147
	WH PRTx Coll PayFICA	24142013	B241	122
	WH PR-ESPP	24142014	B241	3,555
	WH PR-Tax Coll SIT	24142100	B241	66
	OP Lease Liab-Curr	24150000	B241	362
	GRIR-Stock E - Mat	24161000	B241	85,707
	GRIR-Stock C - Chem	24163000	B241	75,229
	GRIR-Non-inventory	24164000	B241	68,771
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	189
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(21,561,658)
	CFO Sales Tax-CIS	24172100	B241	21,899,831
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	337,025
	Adv Constr-Current	25299900	B252	324,282
	Overall Result			2,632,675
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,616,976
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	203,409
	Adv Constr-Tax Ext Dep	25222000	B252	80,994
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,789
	Adv Constr-Tax WIP	25227000	B252	714,812
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	102,484
	Adv Constr-Tax Hydr FIT	25245000	B252	1,622
	Adv Constr-Rcls Curr	25280000	B252	(324,282)
	Overall Result			3,719,697
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	23,023,015
	Def SIT Liab-Other	25321000	B283	6,320,090
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			29,360,773
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	1,357

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019
	Unamort ITC-4%	25510200	B2551	32,403
	Unamort ITC-10%	25510300	B2551	185,180
	Overall Result			218,940
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	297,018
	RL-ITRR-Deficit Def	25622000	B253	(349,022)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(162,451)
	RL-ITRR-ITC GrUp3%	25626000	B253	615
	RL-ITRR-ITC GrUp4%	25626100	B253	20,693
	RL-ITRR-ITC GrUp10%	25626200	B253	106,950
	RL-ITRR-RegAssetRcl	25629000	B253	(4,967,040)
	RL-TaxCutJobAct - LT	25632300	B253	3,081,759
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	916,320
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	288,736
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			23,019,354
Accrued Pension	Accr Pension Exp	26212000	B253	(717,150)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(717,150)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(297,629)
	Accr OPEB MedSubs	26221500	B253	78,833
	Overall Result			(218,796)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,397
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	96
	FIN 48 Reserve-Fed	26580000	B265	(5,194)
	FIN 48 Reserve-State	26581000	B265	168,886
	Overall Result			181,110
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	2,105,397
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	223,784
	CIAC-Tax WIP	27127000	B271	298,525
	CIAC-Tax Mains FIT	27141000	B271	202,970
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	23,986
	AccAmort CIAC-Other	27206000	B272	(4,949,778)
	AccAmort CIAC-Tax	27210000	B272	(936,950)
	Overall Result			17,920,734

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,792,065
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,940,263
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	353,564
	UP Pump Eq SS	10131152	B3112	2,605,592
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,048,734
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	139,374,759
	UP Svcs	10133300	B3334	31,063,776
	UP Meters	10133410	B3344	13,946,341
	UP Meter Installs	10133420	B3344	19,221,110
	UP Hydrants	10133500	B3354	10,408,211
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,395
	UP Trans Equip	10134100	B3415	5,695,386
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	739,573
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,798,801
	UP Misc Equip	10134700	B3475	1,045,883
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,898
	CCNC Struct&Imp SS	10630410	B3042	70,192
	CCNC Struct&Imp P	10630420	B3042	199,365
	CCNC Struct&Imp WT	10630430	B3043	73,059
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	746,478
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,392,550
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	5,698
	CCNC Pump Eq Other	10631150	B3112	16,949
	CCNC Pumping Eq SS	10631152	B3112	3,820
	CCNC WT Eq Non-Media	10632010	B3203	883,619
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	10,563,381
	CCNC Svcs	10633300	B3334	622,049
	CCNC Meters	10633410	B3344	990,603
	CCNC Meter Installs	10633420	B3344	891,807
	CCNC Hydrants	10633500	B3354	406,141
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,212,808
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	CCNC Trans EqNotClss	10634100	B3415	596,123
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	102,163
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	112,523
	CCNC Misc Equip	10634700	B3475	20,244
	Overall Result			342,786,124
Construction Work In Progress	CWIP	10700000	B105	12,230,141
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	79,792
	CWIP-EngClear Eng OH	10780120	B105	5,800
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			12,315,732
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(141,195,129)
	A/D - Salvage/Scrap	10802000	B1081	(4,511,853)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,767,308
	A/D - Reg Asset	10810000	B1081	(31,540)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(100,992,788)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	411
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	(1,466)
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	(225,066)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	530
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(153,784)
	USBK TN - Main	13162600	B1312	172,961
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	66,288
	USBK TN-1st Tech	13162610	B1312	261
	USBK TN-FIServ	13162611	B1312	7,626
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(1,367)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	139
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	(389,552)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	Suntrust TN-Wire	13180101	B1312	400,000
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(119,703)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,368,209
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(538,016)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	181,532
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	78,899
	A/R AssocCo-Div Eqv	14573000	B145	1,397
	Misc A/R-Recon Acct	14610000	B142	629,533
	Misc A/R-Manual	14611000	B142	1,440
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	82,141
	Misc A/R-Employees	14613000	B142	(187)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(16,011)
	Overall Result			4,788,937
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,265,598
	Overall Result			2,265,598
Materials and Supplies	Inventory-Plant Mat	15110000	B151	738,853
	Inventory-Chemicals	15130000	B151	136,710
	Inventory-Other M&S	15140000	B153	6,535
	Inventory-Price Diff	15199997	B153	0
	Overall Result			882,099
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	241,315
	Prepaid Insur	16520000	B162	123,443
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	37,561
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	207
	Prepaid Other-Global	16550010	B162	161,613
	Overall Result			580,140
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	372,110
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(590,506)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,450
	RA-UnamortDebtExpI/C	18661500	B181	1,220,825
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	239,374
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	247,617
	RA-Other	18689900	B1862	20,793
	Overall Result			6,699,230
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	70,241
	LTA-OP Lease Assets	18750000	B181	381
	Overall Result			70,622
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	372,110
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(590,506)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,450
	RA-UnamortDebtExpi/C	18661500	B181	1,220,825
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	239,374
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	247,617
	RA-Other	18689900	B1862	20,793
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	70,241
	LTA-OP Lease Assets	18750000	B1862	381
	Overall Result			6,769,852
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,605,869
	Overall Result			41,605,869
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			4,656,132
	Overall Result			39,860,615
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(311,818)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,668,503
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(311,818)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,668,503
Short-Term Debt	N/P Assoc Co	23120000	B234	30,663
	IHC Bank	23121000	B234	10,387,771
	IHC Clear Out Pymt	23121001	B234	58,724
	IHC Payment Clr	23121003	B234	(1,139,655)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	IHC Clear Inter	23121005	B234	0
	Overall Result			9,337,503
Accounts Payable	A/P-Recon Acct	23410000	B231	1,786,570
	A/P I/C-Recon	23410100	B231	74,230
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	33,841
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	90,991
	A/P-Wrkbasket Accrl	23430600	B231	39,502
	A/P-Pcard Accrual	23430700	B231	25,227
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	106,082
	A/P-Proj Cost Accrl	23435000	B231	2,268,334
	A/P-GRIR CapSvc	23436000	B231	50,542
	A/P Assoc Co	23510000	B233	2,633
	A/P Assoc Co-SCoBill	23520000	B233	(776,346)
	A/P Assoc Co-SCoBill	23520001	B233	757,405
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(81)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(72)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(136)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,459,036
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(107,690)
	Accr FIT-Prior Yrs	23622000	B23612	(286,671)
	Accr SIT-Current Yr	23631000	B23612	(1,422,088)
	Accr SIT-Prior Yrs	23632000	B23612	1,225,291
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	61,274
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	3,057,735
	Accr Tax-Use Tax	23654000	B23611	4,997
	Accr Tax-FRTax-IncTx	23654110	B23611	500,000
	Overall Result			3,038,205
Interest Accrued	Accr Int-LTD	23720000	B2371	73,239
	Accr Int-LTD I/C	23730000	B2371	792,701
	Overall Result			865,939
Other current liabilities	Accr Vacation Pay	24120000	B241	239,374
	Accr Power	24120200	B241	205,019
	Accr Legal	24120300	B241	67,651
	Accr Wages	24120600	B241	242,352
	Accr Wages-NetAdjClr	24120699	B241	11,375
	Accr Insurance	24120700	B241	117,151
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	25,258
	Accr DCP Contrib	24121200	B241	10,756
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	11,111
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	Accr Emp 401k Match	24122700	B241	7,580
	Accr Incentive Plan	24123000	B241	370,232
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	17,250
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,209
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	7,189
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	282
	GRIR-Stock E - Mat	24161000	B241	104,741
	GRIR-Stock C - Chem	24163000	B241	27,043
	GRIR-Non-inventory	24164000	B241	83,253
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	62
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(21,897,635)
	CFO Sales Tax-CIS	24172100	B241	22,274,608
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	468,868
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	324,282
	Overall Result			2,793,382
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,562,283
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	285,426
	Adv Constr-Tax Ext Dep	25222000	B252	80,994
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,515
	Adv Constr-Tax WIP	25227000	B252	831,485
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	187,095
	Adv Constr-Tax Hydr FIT	25245000	B252	1,622
	Adv Constr-Rcls Curr	25280000	B252	(324,282)
	Overall Result			3,948,032
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	23,322,781
	Def SIT Liab-Other	25321000	B283	6,414,476
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			29,754,925
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	1,099

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2019
	Unamort ITC-4%	25510200	B2551	32,006
	Unamort ITC-10%	25510300	B2551	179,471
	Overall Result			212,576
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	295,796
	RL-ITRR-Deficit Def	25622000	B253	(347,585)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(161,764)
	RL-ITRR-ITC GrUp3%	25626000	B253	450
	RL-ITRR-ITC GrUp4%	25626100	B253	20,439
	RL-ITRR-ITC GrUp10%	25626200	B253	103,649
	RL-ITRtR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,993,708
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	898,385
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	325,559
	RL-Cost of Removal	25700000	B1081	(7,687,899)
	RL-COR RWIP	25710000	B1862	(1,389,406)
	Overall Result			18,837,108
Accrued Pension	Accr Pension Exp	26212000	B253	(658,014)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(658,014)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(370,544)
	Accr OPEB MedSubs	26221500	B253	82,141
	Overall Result			(288,403)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,397
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	72
	FIN 48 Reserve-Fed	26580000	B265	(5,194)
	FIN 48 Reserve-State	26581000	B265	168,886
	Overall Result			181,086
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	2,131,343
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	226,221
	CIAC-Tax WIP	27127000	B271	251,746
	CIAC-Tax Mains FIT	27141000	B271	229,507
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	26,486
	AccAmort CIAC-Other	27206000	B272	(4,970,120)
	AccAmort CIAC-Tax	27210000	B272	(942,591)
	Overall Result			17,905,393

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,873,403
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,945,529
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	352,992
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,042,838
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	140,417,209
	UP Svcs	10133300	B3334	31,184,843
	UP Meters	10133410	B3344	13,976,856
	UP Meter Installs	10133420	B3344	19,215,553
	UP Hydrants	10133500	B3354	10,404,648
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,913
	UP Trans Equip	10134100	B3415	5,695,386
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	739,573
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,842,769
	UP Misc Equip	10134700	B3475	1,043,839
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,638,709
	CCNC Struct&Imp SS	10630410	B3042	80,232
	CCNC Struct&Imp P	10630420	B3042	195,738
	CCNC Struct&Imp WT	10630430	B3043	73,059
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	756,607
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,380,718
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	0
	CCNC Pump Eq Other	10631150	B3112	14,311
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	886,656
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160
	CCNC TD MainsNotClss	10633100	B3314	10,461,670
	CCNC Svcs	10633300	B3334	514,613
	CCNC Meters	10633410	B3344	1,119,778
	CCNC Meter Installs	10633420	B3344	941,571
	CCNC Hydrants	10633500	B3354	435,054
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,117,275
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	CCNC Trans EqNotClss	10634100	B3415	596,123
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	102,163
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	0
	CCNC Comm Equip	10634600	B3465	68,555
	CCNC Misc Equip	10634700	B3475	98,119
	Overall Result			343,971,154
Construction Work In Progress	CWIP	10700000	B105	12,924,831
	CWIP-WB Accrual	10780000	B105	(4,335)
	CWIP-EngClearDist OH	10780110	B105	140,117
	CWIP-EngClear Eng OH	10780120	B105	5,800
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			13,066,414
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(141,930,413)
	A/D - Salvage/Scrap	10802000	B1081	(4,511,853)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,788,911
	A/D - Reg Asset	10810000	B1081	(31,632)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(101,706,561)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	635
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FIServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(194,307)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	530
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(159,153)
	USBK TN - Main	13162600	B1312	125,309
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	47,529
	USBK TN-1st Tech	13162610	B1312	0
	USBK TN-FIServ	13162611	B1312	14,115
	USBK TN-PennCrdt	13162612	B1312	241
	USBK TN-ERtrn-USBank	13162613	B1312	45
	USBK TN-CCeck ERetrn	13162614	B1312	0
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	118
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(31)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(163,119)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,041,613
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	107
	Allow for Uncollect	14300000	B143	(523,616)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	355
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	2,318,552
	A/R AssocCo-Div Eqv	14573000	B145	1,397
	Misc A/R-Recon Acct	14610000	B142	522,088
	Misc A/R-Manual	14611000	B142	1,443
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	85,449
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(16,011)
	Overall Result			6,431,377
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,244,834
	Overall Result			2,244,834
Materials and Supplies	Inventory-Plant Mat	15110000	B151	761,083
	Inventory-Chemicals	15130000	B151	136,530
	Inventory-Other M&S	15140000	B153	5,785
	Inventory-Price Diff	15199997	B153	0
	Overall Result			903,398
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	211,151
	Prepaid Insur	16520000	B162	63,352
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	19,448
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	18,386
	Prepaid Other-Global	16550010	B162	148,767
	Overall Result			477,104
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	364,541
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(594,624)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,262
	RA-UnamortDebtExpI/C	18661500	B181	1,215,268
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	239,374
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	245,281
	RA-Other	18689900	B1862	20,793
	Overall Result			6,679,462
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,916
	LTA-OP Lease Assets	18750000	B181	331
	Overall Result			69,247
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	364,541
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(594,624)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,262
	RA-UnamortDebtExpi/C	18661500	B181	1,215,268
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	239,374
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	245,281
	RA-Other	18689900	B1862	20,793
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,916
	LTA-OP Lease Assets	18750000	B1862	331
	Overall Result			6,748,710
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,607,914
	Overall Result			41,607,914
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			5,377,924
	Overall Result			40,582,408
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(310,498)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,669,823
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	(310,498)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,669,823
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	8,664,725
	IHC Clear Out Pymt	23121001	B234	(135)
	IHC Payment Clr	23121003	B234	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	IHC Clear Inter	23121005	B234	0
	Overall Result			8,664,589
Accounts Payable	A/P-Recon Acct	23410000	B231	873,370
	A/P I/C-Recon	23410100	B231	84,959
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	4,545
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	101,837
	A/P-Wrkbasket Accrl	23430600	B231	111,728
	A/P-Pcard Accrual	23430700	B231	35,881
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	130,144
	A/P-Proj Cost Accrl	23435000	B231	2,806,142
	A/P-GRIR CapSvc	23436000	B231	20,364
	A/P Assoc Co	23510000	B233	2,651
	A/P Assoc Co-SCoBill	23520000	B233	(678,507)
	A/P Assoc Co-SCoBill	23520001	B233	3,163,782
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			6,656,944
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(51,163)
	Accr FIT-Prior Yrs	23622000	B23612	(286,672)
	Accr SIT-Current Yr	23631000	B23612	(1,406,821)
	Accr SIT-Prior Yrs	23632000	B23612	1,140,617
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	65,930
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358
	Accr Tax-Property	23653000	B23611	3,360,092
	Accr Tax-Use Tax	23654000	B23611	1,947
	Accr Tax-FRTax-IncTx	23654110	B23611	550,000
	Overall Result			3,379,288
Interest Accrued	Accr Int-LTD	23720000	B2371	110,479
	Accr Int-LTD I/C	23730000	B2371	1,060,410
	Overall Result			1,170,889
Other current liabilities	Accr Vacation Pay	24120000	B241	239,374
	Accr Power	24120200	B241	203,210
	Accr Legal	24120300	B241	35,693
	Accr Wages	24120600	B241	282,504
	Accr Wages-NetAdjClr	24120699	B241	12,513
	Accr Insurance	24120700	B241	132,751
	Accr Insur Retro Adj	24120710	B241	34,460
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	27,697
	Accr DCP Contrib	24121200	B241	12,184
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	12,791
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	Accr Emp 401k Match	24122700	B241	8,659
	Accr Incentive Plan	24123000	B241	400,403
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	50,757
	Accr Litigation	24126300	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,215
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	10,768
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	283
	GRIR-Stock E - Mat	24161000	B241	56,459
	GRIR-Stock C - Chem	24163000	B241	54,242
	GRIR-Non-inventory	24164000	B241	82,731
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	124
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(22,273,640)
	CFO Sales Tax-CIS	24172100	B241	22,570,298
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	234,434
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	324,282
	Overall Result			2,554,101
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,531,241
	Adv Constr-NT Hydr	25215000	B252	28,234
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	429,733
	Adv Constr-Tax Ext Dep	25222000	B252	89,171
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	7,932
	Adv Constr-Tax WIP	25227000	B252	501,479
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	331,402
	Adv Constr-Tax Hydr FIT	25245000	B252	3,039
	Adv Constr-Rcls Curr	25280000	B252	(324,282)
	Overall Result			3,886,608
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	23,556,633
	Def SIT Liab-Other	25321000	B283	6,512,707
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			30,087,008
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	841

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2019
	Unamort ITC-4%	25510200	B2551	31,609
	Unamort ITC-10%	25510300	B2551	173,762
	Overall Result			206,212
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	294,574
	RL-ITRR-Deficit Def	25622000	B253	(346,148)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(161,077)
	RL-ITRR-ITC GrUp3%	25626000	B253	285
	RL-ITRR-ITC GrUp4%	25626100	B253	20,185
	RL-ITRR-ITC GrUp10%	25626200	B253	100,348
	RL-ITRtR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,998,077
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	880,450
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	349,706
	RL-Cost of Removal	25700000	B1081	(7,875,327)
	RL-COR RWIP	25710000	B1862	(1,300,554)
	Overall Result			18,746,294
Accrued Pension	Accr Pension Exp	26212000	B253	(695,988)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(695,988)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(443,459)
	Accr OPEB MedSubs	26221500	B253	85,449
	Overall Result			(358,010)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,575
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,397
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	48
	FIN 48 Reserve-Fed	26580000	B265	(5,194)
	FIN 48 Reserve-State	26581000	B265	168,886
	Overall Result			179,028
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	2,189,738
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	228,835
	CIAC-Tax WIP	27127000	B271	132,350
	CIAC-Tax Mains FIT	27141000	B271	287,902
	CIAC-Tax Services FIT	27143000	B271	112
	CIAC-Tax Hydr FIT	27145000	B271	29,099
	AccAmort CIAC-Other	27206000	B272	(4,990,461)
	AccAmort CIAC-Tax	27210000	B272	(948,297)
	Overall Result			17,881,967

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,889,342
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,945,193
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	363,251
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,042,838
	UP Dist Reservrs&St	10133000	B3304	13,168,883
	UP TD Mains	10133100	B3314	140,480,396
	UP Svcs	10133300	B3334	31,398,646
	UP Meters	10133410	B3344	14,192,262
	UP Meter Installs	10133420	B3344	19,396,398
	UP Hydrants	10133500	B3354	10,520,571
	UP Other P/E Intang	10133910	B3391	294,153
	UP Other P/E SS	10133920	B3392	4,278
	UP Office Furn&Eq	10134010	B3405	12,177,072
	UP Trans Equip	10134100	B3415	5,690,885
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	739,573
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,856,273
	UP Misc Equip	10134700	B3475	1,041,932
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	85,794
	CCNC Struct&Imp P	10630420	B3042	571,192
	CCNC Struct&Imp WT	10630430	B3043	4,115,349
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	759,704
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,404,598
	CCNC Power Gnrtm Eq	10631000	B3102	31,722
	CCNC Pump Eq Electrc	10631120	B3112	43,360
	CCNC Pump Eq Other	10631150	B3112	13,899
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,681,417
	CCNC Dist Resrvrs&St	10633000	B3304	2,209,798
	CCNC TD MainsNotClss	10633100	B3314	11,549,830
	CCNC Svcs	10633300	B3334	421,807
	CCNC Meters	10633410	B3344	1,026,057
	CCNC Meter Installs	10633420	B3344	849,490
	CCNC Hydrants	10633500	B3354	402,581
	CCNC Other P/E SS	10633920	B3392	219,174
	CCNC Office Furn&Eq	10634010	B3405	3,271,428
	CCNC Othr P/E Intang	10633910	B3391	141,797

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	CCNC Trans EqNotClss	10634100	B3415	756,395
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	150,737
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,762
	CCNC Comm Equip	10634600	B3465	74,900
	CCNC Misc Equip	10634700	B3475	136,781
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			354,113,607
Construction Work In Progress	CWIP	10700000	B105	4,465,697
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	0
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			4,461,363
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(142,544,019)
	A/D - Salvage/Scrap	10802000	B1081	(4,528,653)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,798,573
	A/D - Reg Asset	10810000	B1081	(31,724)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(102,327,397)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(297,601)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	530
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(172,426)
	USBK TN - Main	13162600	B1312	220,111
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	112,469
	USBK TN-1st Tech	13162610	B1312	175
	USBK TN-FiServ	13162611	B1312	1,687
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	111
	USBK TN-CCEck ERetrn	13162614	B1312	(129)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	105

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(133,120)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,523,507
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	385,508
	A/R-Pymt Clarificatn	14100998	B141	(35)
	A/R-NSF Clarificatn	14100999	B141	100
	Allow for Uncollect	14300000	B143	(498,083)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	(559,496)
	A/R Assoc Co-Recon	14510100	B142	4,535,896
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	36,686
	A/R AssocCo-Div Eqv	14573000	B145	1,995
	Misc A/R-Recon Acct	14610000	B142	517,342
	Misc A/R-Manual	14611000	B142	1,442
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	88,757
	Misc A/R-Employees	14613000	B142	(14)
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(15,940)
	Overall Result			8,017,674
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,185,364
	Overall Result			2,185,364
Materials and Supplies	Inventory-Plant Mat	15110000	B151	742,033
	Inventory-Chemicals	15130000	B151	148,904
	Inventory-Other M&S	15140000	B153	3,680
	Inventory-Price Diff	15199997	B153	0
	Overall Result			894,617
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	180,986
	Prepaid Insur	16520000	B162	7,685
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	1,335
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	5,370
	Prepaid Other-Global	16550010	B162	280,385
	Reg Asset-OCA non tax	16612000	B174	100,009
	Overall Result			591,770
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	356,972
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(598,923)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,962,262)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,074

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	RA-UnamortDebtExpI/C	18661500	B181	1,209,711
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	8,549,379
	RA-COR RWIP	18680100	B1862	931,384
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	242,945
	RA - Enterprise Solutions	18680226	B1862	20,744
	RA-Other	18689900	B1862	0
	Overall Result			10,969,237
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	67,591
	LTA-OP Lease Assets	18750000	B181	9,674
	Overall Result			77,265
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	356,972
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(598,923)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,962,262)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	15,074
	RA-UnamortDebtExpI/C	18661500	B181	1,209,711
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	8,549,379
	RA-COR RWIP	18680100	B1862	931,384
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	242,945
	RA - Enterprise Solutions	18680226	B1862	20,744
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	67,591
	LTA-OP Lease Assets	18750000	B1862	9,674
	Overall Result			11,046,502
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,580,922
	Overall Result			41,580,922
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	35,695,451
	R/E Retro	21025000	B215	15,408
	Net Profit			3,219,365
	Overall Result			38,423,848
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(309,178)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,671,143
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(309,178)
	Bonds-Interco	22115000	B221	78,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	Overall Result			83,671,143
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	11,969,263
	IHC Clear Out Pymt	23121001	B234	20,495
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			11,989,757
Accounts Payable	A/P-Recon Acct	23410000	B231	1,070,574
	A/P I/C-Recon	23410100	B231	4,713,681
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	25,599
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	135,219
	A/P-Wrkbasket Accl	23430600	B231	33,228
	A/P-Pcard Accrual	23430700	B231	4,357
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	128,456
	A/P-Proj Cost Accl	23435000	B231	1,914,840
	A/P-GRIR CapSvc	23436000	B231	236,087
	A/P Assoc Co	23510000	B233	(332,651)
	A/P Assoc Co-SCoBill	23520000	B233	(845,230)
	A/P Assoc Co-SCoBill	23520001	B233	1,333,535
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			8,417,745
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(539,508)
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	72,090
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	3,602,459
	Accr Tax-Use Tax	23654000	B23611	6,122
	Accr Tax-FRTax-IncTx	23654110	B23611	631,444
	Overall Result			3,202,619
Interest Accrued	Accr Int-LTD	23720000	B2371	148,960
	Accr Int-LTD I/C	23730000	B2371	776,185
	Overall Result			925,145
Other current liabilities	Accr Vacation Pay	24120000	B241	100,009
	Accr Power	24120200	B241	152,474
	Accr Legal	24120300	B241	30,865
	Accr Wages	24120600	B241	338,967
	Accr Wages-NetAdjClr	24120699	B241	13,650
	Accr Insurance	24120700	B241	40,188
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	46,117

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	Accr Retiree Medical	24121100	B241	30,600
	Accr DCP Contrib	24121200	B241	14,489
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	8,430
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,326
	Accr Incentive Plan	24123000	B241	374,598
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	26,124
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	3,641
	Unclaimed Cust Crdts	24133000	B241	1,231
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,677
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	2,032
	GRIR-Stock E - Mat	24161000	B241	38,658
	GRIR-Stock C - Chem	24163000	B241	89,057
	GRIR-Non-inventory	24164000	B241	198,194
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	186
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(22,569,842)
	CFO Sales Tax-CIS	24172100	B241	22,846,121
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	385,508
	Adv Constr-Current	25299900	B252	374,488
	Overall Result			2,555,727
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,518,450
	Adv Constr-NT Hydr	25215000	B252	27,814
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	484,828
	Adv Constr-Tax Ext Dep	25222000	B252	89,171
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	8,854
	Adv Constr-Tax WIP	25227000	B252	377,193
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	386,497
	Adv Constr-Tax Hydr FIT	25245000	B252	3,962
	Adv Constr-Rcls Curr	25280000	B252	(374,488)
	Overall Result			3,810,939
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	23,800,037
	Def SIT Liab-Other	25321000	B283	6,616,827

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2019
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			30,434,532
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	583
	Unamort ITC-4%	25510200	B2551	31,212
	Unamort ITC-10%	25510300	B2551	168,053
	Overall Result			199,848
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	293,352
	RL-ITRR-Deficit Def	25622000	B253	(344,711)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(160,390)
	RL-ITRR-ITC GrUp3%	25626000	B253	120
	RL-ITRR-ITC GrUp4%	25626100	B253	19,931
	RL-ITRR-ITC GrUp10%	25626200	B253	97,047
	RL-ITRR-RegAssetRcl	25629000	B253	(4,962,262)
	RL-TaxCutJobAct - LT	25632300	B253	2,907,226
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	322,426
	RL-Cost of Removal	25700000	B1081	51,297
	RL-COR RWIP	25710000	B1862	101
	Overall Result			22,872,428
Accrued Pension	Accr Pension Exp	26212000	B253	(636,852)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(636,852)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(516,374)
	Accr OPEB MedSubs	26221500	B253	88,757
	Overall Result			(427,617)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,575
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,995
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	7,642
	FIN 48 Reserve-Fed	26580000	B265	(6,726)
	FIN 48 Reserve-State	26581000	B265	188,868
	Overall Result			205,670
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,307,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	1,500
	CIAC-Tax Mains	27121000	B271	2,191,362
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,557
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	252,950
	CIAC-Tax WIP	27127000	B271	123,649
	CIAC-Tax Mains FIT	27141000	B271	289,526

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	590,537
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,513,731
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,893,675
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,945,193
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	367,189
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,106,868
	UP Dist Reservrs&St	10133000	B3304	14,067,070
	UP TD Mains	10133100	B3314	140,716,026
	UP Svcs	10133300	B3334	31,452,818
	UP Meters	10133410	B3344	14,223,443
	UP Meter Installs	10133420	B3344	19,413,516
	UP Hydrants	10133500	B3354	10,555,930
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,203,835
	UP Trans Equip	10134100	B3415	5,770,178
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	745,833
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,866,394
	UP Misc Equip	10134700	B3475	1,041,932
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	85,794
	CCNC Struct&Imp P	10630420	B3042	597,777
	CCNC Struct&Imp WT	10630430	B3043	4,305,959
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	805,937
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,403,533
	CCNC Power Gnrtm Eq	10631000	B3102	31,722
	CCNC Pump Eq Electrc	10631120	B3112	39,570
	CCNC Pump Eq Other	10631150	B3112	23,241
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,676,712
	CCNC Dist Resrvrs&St	10633000	B3304	1,332,817
	CCNC TD MainsNotClss	10633100	B3314	12,115,198
	CCNC Svcs	10633300	B3334	383,499
	CCNC Meters	10633410	B3344	999,965
	CCNC Meter Installs	10633420	B3344	844,835
	CCNC Hydrants	10633500	B3354	374,986
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,245,372
	CCNC Othr P/E Intang	10633910	B3391	34,895

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	CCNC Trans EqNotClss	10634100	B3415	734,304
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	149,660
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	70,251
	CCNC Misc Equip	10634700	B3475	138,188
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			355,382,613
Construction Work In Progress	CWIP	10700000	B105	4,690,285
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	124,723
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			4,810,674
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(143,304,877)
	A/D - Salvage/Scrap	10802000	B1081	(4,528,653)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,807,436
	A/D - Reg Asset	10810000	B1081	(31,816)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(103,079,485)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	9,352
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(241,603)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	530
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(173,402)
	USBK TN - Main	13162600	B1312	149,074
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	98,499
	USBK TN-1st Tech	13162610	B1312	245
	USBK TN-FiServ	13162611	B1312	5,750
	USBK TN-PennCrdt	13162612	B1312	501
	USBK TN-ERtrn-USBank	13162613	B1312	89
	USBK TN-CCEck ERetrn	13162614	B1312	(757)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	132

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(149,740)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,015,678
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(2,331)
	A/R-NSF Clarificatn	14100999	B141	302
	Allow for Uncollect	14300000	B143	(469,535)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	2,703
	A/R Assoc Co-Recon	14510100	B142	83,759
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	61,900
	A/R AssocCo-Div Eqv	14573000	B145	1,995
	Misc A/R-Recon Acct	14610000	B142	577,251
	Misc A/R-Manual	14611000	B142	1,438
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	92,302
	Misc A/R-Employees	14613000	B142	165
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(15,940)
	Overall Result			4,349,698
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,109,329
	Overall Result			2,109,329
Materials and Supplies	Inventory-Plant Mat	15110000	B151	899,673
	Inventory-Chemicals	15130000	B151	151,052
	Inventory-Other M&S	15140000	B153	21,856
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,072,581
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	150,822
	Prepaid Insur	16520000	B162	302,513
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(16,778)
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	29,198
	Prepaid Other-Global	16550010	B162	253,094
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			734,849
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	349,403
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(603,222)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,885

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	RA-UnamortDebtExpI/C	18661500	B181	1,204,154
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	203,696
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	240,609
	RA - Enterprise Solutions	18680226	B1862	27,106
	RA-Other	18689900	B1862	0
	Overall Result			6,640,844
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,265
	LTA-OP Lease Assets	18750000	B181	9,507
	Overall Result			75,772
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	349,403
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(603,222)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,885
	RA-UnamortDebtExpI/C	18661500	B181	1,204,154
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	203,696
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	240,609
	RA - Enterprise Solutions	18680226	B1862	27,106
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,265
	LTA-OP Lease Assets	18750000	B1862	9,507
	Overall Result			6,716,617
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,580,922
	Overall Result			41,580,922
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			688,214
	Overall Result			39,112,062
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(307,858)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,672,463
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(307,858)
	Bonds-Interco	22115000	B221	78,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	Overall Result			83,672,463
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	13,054,814
	IHC Clear Out Pymt	23121001	B234	74,454
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			13,129,269
Accounts Payable	A/P-Recon Acct	23410000	B231	1,587,648
	A/P I/C-Recon	23410100	B231	156,760
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	21,186
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	40,919
	A/P-Wrkbasket Accl	23430600	B231	65,745
	A/P-Pcard Accrual	23430700	B231	22,440
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	66,219
	A/P-Proj Cost Accl	23435000	B231	2,124,047
	A/P-GRIR CapSvc	23436000	B231	71,054
	A/P Assoc Co	23510000	B233	1,205
	A/P Assoc Co-SCoBill	23520000	B233	(1,296,850)
	A/P Assoc Co-SCoBill	23520001	B233	858,167
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	84
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,718,591
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(511,856)
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	58,495
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	3,904,817
	Accr Tax-Use Tax	23654000	B23611	8,014
	Accr Tax-FRTax-IncTx	23654110	B23611	684,444
	Overall Result			3,573,924
Interest Accrued	Accr Int-LTD	23720000	B2371	186,200
	Accr Int-LTD I/C	23730000	B2371	1,043,894
	Overall Result			1,230,094
Other current liabilities	Accr Vacation Pay	24120000	B241	203,696
	Accr Power	24120200	B241	150,651
	Accr Legal	24120300	B241	27,640
	Accr Wages	24120600	B241	136,765
	Accr Wages-NetAdjClr	24120699	B241	14,788
	Accr Insurance	24120700	B241	368
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	Accr Retiree Medical	24121100	B241	33,141
	Accr DCP Contrib	24121200	B241	18,266
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	12,826
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	13,050
	Accr Incentive Plan	24123000	B241	409,987
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	9,332
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,240
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	18,673
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	9,215
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	2,036
	GRIR-Stock E - Mat	24161000	B241	67,230
	GRIR-Stock C - Chem	24163000	B241	39,312
	GRIR-Non-inventory	24164000	B241	166,976
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	62
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(22,844,241)
	CFO Sales Tax-CIS	24172100	B241	23,196,849
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	477,238
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	374,488
	Overall Result			2,561,915
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,486,034
	Adv Constr-NT Hydr	25215000	B252	27,814
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	555,742
	Adv Constr-Tax Ext Dep	25222000	B252	89,171
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	11,047
	Adv Constr-Tax WIP	25227000	B252	246,707
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	457,411
	Adv Constr-Tax Hydr FIT	25245000	B252	6,155
	Adv Constr-Rcls Curr	25280000	B252	(374,488)
	Overall Result			3,794,250
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	23,949,793
	Def SIT Liab-Other	25321000	B283	6,676,624

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jan 2020
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			30,644,085
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	534
	Unamort ITC-4%	25510200	B2551	30,815
	Unamort ITC-10%	25510300	B2551	162,344
	Overall Result			193,693
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	292,130
	RL-ITRR-Deficit Def	25622000	B253	(343,274)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(159,703)
	RL-ITRR-ITC GrUp3%	25626000	B253	110
	RL-ITRR-ITC GrUp4%	25626100	B253	19,677
	RL-ITRR-ITC GrUp10%	25626200	B253	93,746
	RL-ITRtR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,816,375
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	322,677
	RL-Cost of Removal	25700000	B1081	(8,668,104)
	RL-COR RWIP	25710000	B1862	(1,000,193)
	Overall Result			18,021,732
Accrued Pension	Accr Pension Exp	26212000	B253	(624,027)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(624,027)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(602,824)
	Accr OPEB MedSubs	26221500	B253	92,302
	Overall Result			(510,522)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	1,870
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	136
	NQ Sav&Def Compens	26281800	B253	12,316
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	7,471
	FIN 48 Reserve-Fed	26580000	B265	(6,726)
	FIN 48 Reserve-State	26581000	B265	188,868
	Overall Result			203,935
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,758,918
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,312,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,193,929
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,542
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	254,533
	CIAC-Tax WIP	27127000	B271	159,822
	CIAC-Tax Mains FIT	27141000	B271	292,093

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	601,696
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,513,815
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,893,675
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,945,193
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	371,720
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,109,140
	UP Dist Reservrs&St	10133000	B3304	14,067,070
	UP TD Mains	10133100	B3314	142,485,169
	UP Svcs	10133300	B3334	31,441,883
	UP Meters	10133410	B3344	14,223,318
	UP Meter Installs	10133420	B3344	19,414,236
	UP Hydrants	10133500	B3354	10,651,817
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,352,816
	UP Trans Equip	10134100	B3415	5,807,489
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	745,833
	UP Laboratory Equip	10134400	B3445	155,134
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,866,394
	UP Misc Equip	10134700	B3475	1,121,892
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	74,635
	CCNC Struct&Imp P	10630420	B3042	611,104
	CCNC Struct&Imp WT	10630430	B3043	4,468,685
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	818,051
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,414,768
	CCNC Power Gnrtm Eq	10631000	B3102	31,722
	CCNC Pump Eq Electrc	10631120	B3112	39,570
	CCNC Pump Eq Other	10631150	B3112	22,944
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,755,351
	CCNC Dist Resrvrs&St	10633000	B3304	1,338,085
	CCNC TD MainsNotClss	10633100	B3314	10,986,533
	CCNC Svcs	10633300	B3334	303,859
	CCNC Meters	10633410	B3344	1,002,410
	CCNC Meter Installs	10633420	B3344	865,685
	CCNC Hydrants	10633500	B3354	240,698
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,241,938
	CCNC Othr P/E Intang	10633910	B3391	34,895

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	CCNC Trans EqNotClss	10634100	B3415	857,938
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	152,894
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	134,003
	CCNC Misc Equip	10634700	B3475	58,227
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			356,581,381
Construction Work In Progress	CWIP	10700000	B105	5,116,593
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	174,454
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			5,286,713
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(144,195,691)
	A/D - Salvage/Scrap	10802000	B1081	(4,528,653)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	44,826,523
	A/D - Reg Asset	10810000	B1081	(31,909)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(103,951,305)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	361
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(343,947)
	PNC AWCC-PR-Out ACH	13140202	B1312	(150)
	PNC AWCC-PR-Out Chk	13140203	B1312	(1,213)
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(177,505)
	USBK TN - Main	13162600	B1312	119,061
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	86
	USBK TN-CC & ECheck	13162609	B1312	110,463
	USBK TN-1st Tech	13162610	B1312	171
	USBK TN-FiServ	13162611	B1312	8,134
	USBK TN-PennCrd	13162612	B1312	462
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(210)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	17
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(282,270)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,841,768
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(2,760)
	A/R-NSF Clarificatn	14100999	B141	50
	Allow for Uncollect	14300000	B143	(455,085)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	0
	A/R Assoc Co-Recon	14510100	B142	161,448
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	53,699
	A/R AssocCo-Div Eqv	14573000	B145	1,995
	Misc A/R-Recon Acct	14610000	B142	636,327
	Misc A/R-Manual	14611000	B142	1,533
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	95,847
	Misc A/R-Employees	14613000	B142	(14)
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(15,940)
	Overall Result			4,318,877
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,139,209
	Overall Result			2,139,209
Materials and Supplies	Inventory-Plant Mat	15110000	B151	949,814
	Inventory-Chemicals	15130000	B151	156,811
	Inventory-Other M&S	15140000	B153	6,009
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,112,634
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	120,658
	Prepaid Insur	16520000	B162	268,369
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	(34,892)
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	15,932
	Prepaid Other-Global	16550010	B162	280,469
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			666,537
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	341,834
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(607,520)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,697

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	RA-UnamortDebtExpI/C	18661500	B181	1,198,597
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	203,696
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	238,273
	RA - Enterprise Solutions	18680226	B1862	28,117
	RA-Other	18689900	B1862	0
	Overall Result			6,621,907
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	64,940
	LTA-OP Lease Assets	18750000	B181	9,339
	Overall Result			74,279
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	156,341
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	341,834
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(607,520)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,697
	RA-UnamortDebtExpI/C	18661500	B181	1,198,597
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	203,696
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	238,273
	RA - Enterprise Solutions	18680226	B1862	28,117
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	64,940
	LTA-OP Lease Assets	18750000	B1862	9,339
	Overall Result			6,696,186
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,582,483
	Overall Result			41,582,483
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			1,032,173
	Overall Result			39,456,021
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(306,538)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,673,783
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(306,538)
	Bonds-Interco	22115000	B221	78,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	Overall Result			83,673,783
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	16,968,502
	IHC Clear Out Pymt	23121001	B234	(705)
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			16,967,797
Accounts Payable	A/P-Recon Acct	23410000	B231	948,907
	A/P I/C-Recon	23410100	B231	157,676
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	9,261
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	26,000
	A/P-Wrkbasket Accl	23430600	B231	37,737
	A/P-Pcard Accrual	23430700	B231	28,189
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	44,490
	A/P-Proj Cost Accl	23435000	B231	2,011,113
	A/P-GRIR CapSvc	23436000	B231	43,997
	A/P Assoc Co	23510000	B233	3,304
	A/P Assoc Co-SCoBill	23520000	B233	(1,296,850)
	A/P Assoc Co-SCoBill	23520001	B233	776,967
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			2,790,792
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(20,415)
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	30,292
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	1,048,269
	Accr Tax-Use Tax	23654000	B23611	3,561
	Accr Tax-FRTax-IncTx	23654110	B23611	737,444
	Overall Result			1,229,162
Interest Accrued	Accr Int-LTD	23720000	B2371	223,440
	Accr Int-LTD I/C	23730000	B2371	1,311,603
	Overall Result			1,535,043
Other current liabilities	Accr Vacation Pay	24120000	B241	203,696
	Accr Power	24120200	B241	140,771
	Accr Legal	24120300	B241	162,444
	Accr Wages	24120600	B241	138,257
	Accr Wages-NetAdjClr	24120699	B241	3,150
	Accr Insurance	24120700	B241	2,310
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	33,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	Accr Retiree Medical	24121100	B241	6,068
	Accr DCP Contrib	24121200	B241	17,967
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	11,924
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	13,144
	Accr Incentive Plan	24123000	B241	70,779
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	16,569
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,250
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	21,775
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	11,524
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	2,016
	GRIR-Stock E - Mat	24161000	B241	28,297
	GRIR-Stock C - Chem	24163000	B241	66,030
	GRIR-Non-inventory	24164000	B241	176,034
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	124
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(23,196,189)
	CFO Sales Tax-CIS	24172100	B241	23,471,709
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	238,619
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	374,488
	Overall Result			2,012,084
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383
	Adv Constr-NT ExtDep	25212000	B252	2,437,449
	Adv Constr-NT Hydr	25215000	B252	27,814
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	517,601
	Adv Constr-Tax Ext Dep	25222000	B252	89,171
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,319
	Adv Constr-Tax WIP	25227000	B252	358,537
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	457,411
	Adv Constr-Tax Hydr FIT	25245000	B252	6,155
	Adv Constr-Rcls Curr	25280000	B252	(374,488)
	Overall Result			3,814,626
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	24,093,715
	Def SIT Liab-Other	25321000	B283	6,709,752

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Feb 2020
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			30,821,135
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	486
	Unamort ITC-4%	25510200	B2551	30,418
	Unamort ITC-10%	25510300	B2551	156,635
	Overall Result			187,539
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	290,908
	RL-ITRR-Deficit Def	25622000	B253	(341,837)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(159,016)
	RL-ITRR-ITC GrUp3%	25626000	B253	100
	RL-ITRR-ITC GrUp4%	25626100	B253	19,423
	RL-ITRR-ITC GrUp10%	25626200	B253	90,445
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,725,524
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	332,881
	RL-Cost of Removal	25700000	B1081	(8,663,875)
	RL-COR RWIP	25710000	B1862	(950,730)
	Overall Result			17,992,114
Accrued Pension	Accr Pension Exp	26212000	B253	(720,812)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(720,812)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(689,274)
	Accr OPEB MedSubs	26221500	B253	95,847
	Overall Result			(593,427)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,166
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	97
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	7,323
	FIN 48 Reserve-Fed	26580000	B265	(6,726)
	FIN 48 Reserve-State	26581000	B265	188,868
	Overall Result			191,727
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,757,076
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,312,214
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,193,410
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,542
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	254,469
	CIAC-Tax WIP	27127000	B271	171,632
	CIAC-Tax Mains FIT	27141000	B271	292,093

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	659,566
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,512,270
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	4,000,310
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196
	UP Pump Eq Electric	10131120	B3112	4,945,193
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	371,182
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,105,971
	UP Dist Reservrs&St	10133000	B3304	14,067,070
	UP TD Mains	10133100	B3314	142,384,055
	UP Svcs	10133300	B3334	31,452,115
	UP Meters	10133410	B3344	14,282,016
	UP Meter Installs	10133420	B3344	19,517,015
	UP Hydrants	10133500	B3354	10,688,561
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,352,816
	UP Trans Equip	10134100	B3415	5,869,210
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	745,833
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,866,394
	UP Misc Equip	10134700	B3475	1,110,209
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	32,437
	CCNC Struct&Imp P	10630420	B3042	691,003
	CCNC Struct&Imp WT	10630430	B3043	4,525,860
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	711,579
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,419,388
	CCNC Power Gnrtm Eq	10631000	B3102	31,722
	CCNC Pump Eq Electrc	10631120	B3112	39,570
	CCNC Pump Eq Other	10631150	B3112	40,993
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,767,725
	CCNC Dist Resrvrs&St	10633000	B3304	1,338,191
	CCNC TD MainsNotClss	10633100	B3314	11,440,413
	CCNC Svcs	10633300	B3334	284,737
	CCNC Meters	10633410	B3344	963,223
	CCNC Meter Installs	10633420	B3344	774,310
	CCNC Hydrants	10633500	B3354	319,131
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,804,729
	CCNC Othr P/E Intang	10633910	B3391	34,895

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	CCNC Trans EqNotClss	10634100	B3415	796,217
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	156,302
	CCNC Laboratory Eq	10634400	B3445	8,426
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	134,586
	CCNC Misc Equip	10634700	B3475	98,667
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			357,851,376
Construction Work In Progress	CWIP	10700000	B105	5,884,438
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	233,530
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			6,113,633
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(144,971,002)
	A/D - Salvage/Scrap	10802000	B1081	(4,528,653)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,012,897
	A/D - Reg Asset	10810000	B1081	(32,001)
	A/Amort - UP in Srvc	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(104,540,334)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	838
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	18
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(164,375)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	380
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(191,318)
	USBK TN - Main	13162600	B1312	158,515
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	97,218
	USBK TN-1st Tech	13162610	B1312	190
	USBK TN-FiServ	13162611	B1312	401
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	0
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	17
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(96,116)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,842,371
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	366,441
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	0
	Allow for Uncollect	14300000	B143	(458,175)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	111,042
	A/R Assoc Co-Recon	14510100	B142	43,465
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	60,497
	A/R AssocCo-Div Eqv	14573000	B145	2,785
	Misc A/R-Recon Acct	14610000	B142	517,162
	Misc A/R-Manual	14611000	B142	1,608
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	99,392
	Misc A/R-Employees	14613000	B142	(138)
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(19,070)
	Overall Result			4,567,391
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,076,027
	Overall Result			2,076,027
Materials and Supplies	Inventory-Plant Mat	15110000	B151	998,638
	Inventory-Chemicals	15130000	B151	151,150
	Inventory-Other M&S	15140000	B153	12,369
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,162,158
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	90,493
	Prepaid Insur	16520000	B162	214,710
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	164,592
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	2,666
	Prepaid Other-Global	16550010	B162	247,582
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			736,044
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	334,265
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(612,974)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,509

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	RA-UnamortDebtExpI/C	18661500	B181	1,193,040
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	8,678,792
	RA-COR RWIP	18680100	B1862	1,736,238
	RA-Def Vacation Pay	18680101	B174	140,556
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	235,937
	RA - Enterprise Solutions	18680226	B1862	29,800
	RA-Other	18689900	B1862	0
	Overall Result			16,960,989
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,615
	LTA-OP Lease Assets	18750000	B181	9,171
	Overall Result			72,786
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	334,265
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(612,974)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,509
	RA-UnamortDebtExpI/C	18661500	B181	1,193,040
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	8,678,792
	RA-COR RWIP	18680100	B1862	1,736,238
	RA-Def Vacation Pay	18680101	B174	140,556
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	235,937
	RA - Enterprise Solutions	18680226	B1862	29,800
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	63,615
	LTA-OP Lease Assets	18750000	B1862	9,171
	Overall Result			17,033,775
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,585,280
	Overall Result			41,585,280
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			83,582
	Overall Result			38,507,430
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(305,218)
	Bonds-Interco	22115000	B221	78,280,321
	Overall Result			83,675,103
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(305,218)
	Bonds-Interco	22115000	B221	78,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	Overall Result			83,675,103
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	18,580,961
	IHC Clear Out Pymt	23121001	B234	(1,588)
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			18,579,372
Accounts Payable	A/P-Recon Acct	23410000	B231	937,032
	A/P I/C-Recon	23410100	B231	44,618
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	7,358
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	19,000
	A/P-Wrkbasket Accl	23430600	B231	26,302
	A/P-Pcard Accrual	23430700	B231	13,519
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	45,477
	A/P-Proj Cost Accl	23435000	B231	3,453,972
	A/P-GRIR CapSvc	23436000	B231	76,734
	A/P Assoc Co	23510000	B233	406
	A/P Assoc Co-SCoBill	23520000	B233	(723,268)
	A/P Assoc Co-SCoBill	23520001	B233	945,683
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,846,834
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	9,794
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	37,168
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	1,350,627
	Accr Tax-Use Tax	23654000	B23611	4,387
	Accr Tax-FRTax-IncTx	23654110	B23611	790,444
	Overall Result			1,622,431
Interest Accrued	Accr Int-LTD	23720000	B2371	37,240
	Accr Int-LTD I/C	23730000	B2371	600,057
	Overall Result			637,297
Other current liabilities	Accr Vacation Pay	24120000	B241	140,556
	Accr Power	24120200	B241	137,725
	Accr Legal	24120300	B241	62,215
	Accr Wages	24120600	B241	191,426
	Accr Wages-NetAdjClr	24120699	B241	3,150
	Accr Insurance	24120700	B241	17,028
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	42,456

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	Accr Retiree Medical	24121100	B241	7,350
	Accr DCP Contrib	24121200	B241	20,841
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	12,822
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	14,415
	Accr Incentive Plan	24123000	B241	110,842
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	31,747
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	6,786
	Unclaimed Cust Crdts	24133000	B241	1,262
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	19,077
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,250
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,996
	GRIR-Stock E - Mat	24161000	B241	106,747
	GRIR-Stock C - Chem	24163000	B241	76,236
	GRIR-Non-inventory	24164000	B241	158,124
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	186
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(23,471,112)
	CFO Sales Tax-CIS	24172100	B241	23,770,152
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	366,441
	Adv Constr-Current	25299900	B252	386,692
	Overall Result			2,214,349
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,398,726
	Adv Constr-NT Hydr	25215000	B252	27,814
	Adv Constr-NT WIP	25217000	B252	(15,182)
	Adv Constr-Tax Mains	25221000	B252	513,988
	Adv Constr-Tax Ext Dep	25222000	B252	89,171
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,169
	Adv Constr-Tax WIP	25227000	B252	862,892
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	453,797
	Adv Constr-Tax Hydr FIT	25245000	B252	6,004
	Adv Constr-Rcls Curr	25280000	B252	(386,692)
	Overall Result			4,027,962
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	24,258,172
	Def SIT Liab-Other	25321000	B283	6,785,577

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Mar 2020
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			31,061,417
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	437
	Unamort ITC-4%	25510200	B2551	30,021
	Unamort ITC-10%	25510300	B2551	150,926
	Overall Result			181,384
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	289,686
	RL-ITRR-Deficit Def	25622000	B253	(340,400)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(158,329)
	RL-ITRR-ITC GrUp3%	25626000	B253	90
	RL-ITRR-ITC GrUp4%	25626100	B253	19,169
	RL-ITRR-ITC GrUp10%	25626200	B253	87,144
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,634,673
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	340,425
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			27,520,750
Accrued Pension	Accr Pension Exp	26212000	B253	(707,987)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(707,987)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(775,724)
	Accr OPEB MedSubs	26221500	B253	99,392
	Overall Result			(676,332)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,485
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	887
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	7,175
	FIN 48 Reserve-Fed	26580000	B265	(11,930)
	FIN 48 Reserve-State	26581000	B265	203,319
	Overall Result			201,935
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,754,313
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,641
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	(3,455)
	CIAC-Tax Mains	27121000	B271	2,193,503
	CIAC-Tax Ext Dep	27122000	B271	8,525
	CIAC-Tax Svcs	27123000	B271	2,270,542
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	261,978
	CIAC-Tax WIP	27127000	B271	212,287
	CIAC-Tax Mains FIT	27141000	B271	292,185

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	659,566
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,512,270
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	4,000,310
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	755,918
	UP Pump Eq Electric	10131120	B3112	4,942,851
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	371,182
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,105,645
	UP Dist Reservrs&St	10133000	B3304	14,067,070
	UP TD Mains	10133100	B3314	142,387,557
	UP Svcs	10133300	B3334	31,446,828
	UP Meters	10133410	B3344	14,281,886
	UP Meter Installs	10133420	B3344	19,512,958
	UP Hydrants	10133500	B3354	10,681,620
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,352,816
	UP Trans Equip	10134100	B3415	5,846,856
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	745,833
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	288,867
	UP Comm Equip	10134600	B3465	1,886,425
	UP Misc Equip	10134700	B3475	1,110,209
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	32,437
	CCNC Struct&Imp P	10630420	B3042	695,526
	CCNC Struct&Imp WT	10630430	B3043	4,697,101
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	714,353
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,279,617
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	58,448
	CCNC Pump Eq Other	10631150	B3112	44,611
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,844,496
	CCNC Dist Resrvrs&St	10633000	B3304	1,338,554
	CCNC TD MainsNotClss	10633100	B3314	11,607,170
	CCNC Svcs	10633300	B3334	282,651
	CCNC Meters	10633410	B3344	962,915
	CCNC Meter Installs	10633420	B3344	790,461
	CCNC Hydrants	10633500	B3354	349,251
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,805,025
	CCNC Othr P/E Intang	10633910	B3391	34,895

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	CCNC Trans EqNotClss	10634100	B3415	853,868
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	160,498
	CCNC Laboratory Eq	10634400	B3445	8,426
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	114,694
	CCNC Misc Equip	10634700	B3475	96,394
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			358,222,477
Construction Work In Progress	CWIP	10700000	B105	7,387,253
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	172,328
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			7,555,247
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(145,743,276)
	A/D - Salvage/Scrap	10802000	B1081	(4,529,107)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,054,619
	A/D - Reg Asset	10810000	B1081	(32,093)
	A/Amort - UP in Srv	10840000	B1101	(11,714)
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(105,271,431)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	6,844
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	19
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(173,095)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	380
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(197,504)
	USBK TN - Main	13162600	B1312	217,480
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	94,090
	USBK TN-1st Tech	13162610	B1312	116
	USBK TN-FiServ	13162611	B1312	5,662
	USBK TN-PennCrd	13162612	B1312	0
	USBK TN-ERtrn-USBK	13162613	B1312	409
	USBK TN-CCEck ERetrn	13162614	B1312	(117)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	19

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(43,697)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,109,925
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(3,710)
	A/R-NSF Clarificatn	14100999	B141	59
	Allow for Uncollect	14300000	B143	(455,858)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	111,042
	A/R Assoc Co-Recon	14510100	B142	124,600
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	32,108
	A/R AssocCo-Div Eqv	14573000	B145	887
	Misc A/R-Recon Acct	14610000	B142	517,031
	Misc A/R-Manual	14611000	B142	1,607
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	64,188
	Misc A/R-Employees	14613000	B142	(138)
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(19,070)
	Overall Result			4,482,682
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,981,538
	Overall Result			1,981,538
Materials and Supplies	Inventory-Plant Mat	15110000	B151	849,677
	Inventory-Chemicals	15130000	B151	165,013
	Inventory-Other M&S	15140000	B153	34,625
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,049,315
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	60,329
	Prepaid Insur	16520000	B162	248,972
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	146,479
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	12,274
	Prepaid Other-Global	16550010	B162	247,711
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			731,765
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	326,696
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(617,041)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	RA-UnamortDebtExpI/C	18661500	B181	1,222,433
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	245,695
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	233,601
	RA - Enterprise Solutions	18680226	B1862	30,963
	RA-Other	18689900	B1862	0
	Overall Result			6,667,493
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	77,211
	LTA-OP Lease Assets	18750000	B181	9,003
	Overall Result			86,213
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	326,696
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(617,041)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,321
	RA-UnamortDebtExpI/C	18661500	B181	1,222,433
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	245,695
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	233,601
	RA - Enterprise Solutions	18680226	B1862	30,963
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	77,211
	LTA-OP Lease Assets	18750000	B1862	9,003
	Overall Result			6,753,707
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,585,280
	Overall Result			41,585,280
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			558,887
	Overall Result			38,982,735
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(312,125)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,668,196
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(312,125)
	Bonds-Interco	22115000	B221	82,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	Overall Result			87,668,196
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	14,954,781
	IHC Clear Out Pymt	23121001	B234	1,938
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			14,956,719
Accounts Payable	A/P-Recon Acct	23410000	B231	1,389,152
	A/P I/C-Recon	23410100	B231	144,684
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	8,112
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	27,042
	A/P-Wrkbasket Accl	23430600	B231	97,232
	A/P-Pcard Accrual	23430700	B231	12,925
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	67,474
	A/P-Proj Cost Accl	23435000	B231	3,020,148
	A/P-GRIR CapSvc	23436000	B231	650,927
	A/P Assoc Co	23510000	B233	3,203
	A/P Assoc Co-SCoBill	23520000	B233	(885,186)
	A/P Assoc Co-SCoBill	23520001	B233	770,103
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,305,816
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(7,991)
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	44,413
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	1,652,984
	Accr Tax-Use Tax	23654000	B23611	5,899
	Accr Tax-FRTax-IncTx	23654110	B23611	843,444
	Overall Result			1,968,760
Interest Accrued	Accr Int-LTD	23720000	B2371	74,480
	Accr Int-LTD I/C	23730000	B2371	800,533
	Overall Result			875,013
Other current liabilities	Accr Vacation Pay	24120000	B241	245,695
	Accr Power	24120200	B241	137,702
	Accr Legal	24120300	B241	51,463
	Accr Wages	24120600	B241	250,232
	Accr Wages-NetAdjClr	24120699	B241	4,200
	Accr Insurance	24120700	B241	32,569
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	Accr Retiree Medical	24121100	B241	9,887
	Accr DCP Contrib	24121200	B241	11,271
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	19,503
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	7,892
	Accr Incentive Plan	24123000	B241	147,789
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	15,172
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,271
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	275
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	6,535
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,976
	GRIR-Stock E - Mat	24161000	B241	49,429
	GRIR-Stock C - Chem	24163000	B241	95,760
	GRIR-Non-inventory	24164000	B241	64,127
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	247
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(23,769,541)
	CFO Sales Tax-CIS	24172100	B241	24,107,882
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	475,263
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	386,692
	Overall Result			2,375,617
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,318,038
	Adv Constr-NT Hydr	25215000	B252	27,814
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	719,582
	Adv Constr-Tax Ext Dep	25222000	B252	89,427
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	5,787
	Adv Constr-Tax WIP	25227000	B252	701,098
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	461,363
	Adv Constr-Tax Hydr FIT	25245000	B252	6,741
	Adv Constr-Rcls Curr	25280000	B252	(386,692)
	Overall Result			4,014,434
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	24,408,307
	Def SIT Liab-Other	25321000	B283	6,830,186

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Apr 2020
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			31,256,161
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	389
	Unamort ITC-4%	25510200	B2551	29,624
	Unamort ITC-10%	25510300	B2551	145,217
	Overall Result			175,230
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDefAFUDCFIT	25621100	B253	288,464
	RL-ITRR-Deficit Def	25622000	B253	(338,963)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(157,642)
	RL-ITRR-ITC GrUp3%	25626000	B253	80
	RL-ITRR-ITC GrUp4%	25626100	B253	18,915
	RL-ITRR-ITC GrUp10%	25626200	B253	83,843
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,543,823
	RL-Refund to Cust	25632400	B253	142,110
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	343,618
	RL-Cost of Removal	25700000	B1081	(8,680,995)
	RL-COR RWIP	25710000	B1862	(2,764,744)
	Overall Result			15,984,690
Accrued Pension	Accr Pension Exp	26212000	B253	(695,162)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(695,162)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(862,174)
	Accr OPEB MedSubs	26221500	B253	102,937
	Overall Result			(759,237)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,788
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	887
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	7,027
	FIN 48 Reserve-Fed	26580000	B265	(11,930)
	FIN 48 Reserve-State	26581000	B265	203,319
	Overall Result			202,090
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,712,526
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,641
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,194,613
	CIAC-Tax Ext Dep	27122000	B271	11,288
	CIAC-Tax Svcs	27123000	B271	2,270,542
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	273,625
	CIAC-Tax WIP	27127000	B271	197,994
	CIAC-Tax Mains FIT	27141000	B271	294,000

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022
	UP Struct&Imp SS	10130410	B3042	664,414
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,512,270
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,983,913
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	752,356
	UP Pump Eq Electric	10131120	B3112	4,942,851
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	371,182
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,104,062
	UP Dist Reservrs&St	10133000	B3304	14,067,070
	UP TD Mains	10133100	B3314	142,315,888
	UP Svcs	10133300	B3334	31,451,763
	UP Meters	10133410	B3344	14,283,889
	UP Meter Installs	10133420	B3344	19,495,386
	UP Hydrants	10133500	B3354	10,679,156
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,466,995
	UP Trans Equip	10134100	B3415	5,846,856
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	745,833
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	274,723
	UP Comm Equip	10134600	B3465	1,908,741
	UP Misc Equip	10134700	B3475	1,110,209
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,859
	CCNC Struct&Imp SS	10630410	B3042	27,589
	CCNC Struct&Imp P	10630420	B3042	695,526
	CCNC Struct&Imp WT	10630430	B3043	4,706,762
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	734,782
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,285,231
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	59,221
	CCNC Pump Eq Other	10631150	B3112	44,611
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,855,424
	CCNC Dist Resrvrs&St	10633000	B3304	2,251,386
	CCNC TD MainsNotClss	10633100	B3314	12,533,296
	CCNC Svcs	10633300	B3334	294,933
	CCNC Meters	10633410	B3344	963,143
	CCNC Meter Installs	10633420	B3344	820,972
	CCNC Hydrants	10633500	B3354	391,270
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,696,528
	CCNC Othr P/E Intang	10633910	B3391	34,895

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	CCNC Trans EqNotClss	10634100	B3415	853,868
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	176,244
	CCNC Laboratory Eq	10634400	B3445	8,426
	CCNC Power Oper Eq	10634500	B3455	103,885
	CCNC Comm Equip	10634600	B3465	118,126
	CCNC Misc Equip	10634700	B3475	96,394
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			360,131,584
Construction Work In Progress	CWIP	10700000	B105	7,305,895
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	220,958
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			7,522,518
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(146,516,625)
	A/D - Salvage/Scrap	10802000	B1081	(4,529,107)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,192,917
	A/D - Reg Asset	10810000	B1081	(32,185)
	A/Amort - UP in Srv	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(105,894,860)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	976
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(534,958)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(204,947)
	PNC AWCC-Misc Items Lockbo	13140604	B234	753
	USBK TN - Main	13162600	B1312	151,880
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	185
	USBK TN-CC & ECheck	13162609	B1312	84,689
	USBK TN-1st Tech	13162610	B1312	488
	USBK TN-FiServ	13162611	B1312	5,154
	USBK TN-PennCrd	13162612	B1312	568
	USBK TN-ERtrn-USBank	13162613	B1312	1,166
	USBK TN-CCEck ERetrn	13162614	B1312	(7,302)
	USBK TN-Cust ARC	13162615	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	20
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	12,485
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(486,843)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,940,445
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(4,407)
	A/R-NSF Clarificatn	14100999	B141	8,320
	Allow for Uncollect	14300000	B143	(465,987)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	111,042
	A/R Assoc Co-Recon	14510100	B142	68,216
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	29,394
	A/R AssocCo-Div Eqv	14573000	B145	887
	Misc A/R-Recon Acct	14610000	B142	523,793
	Misc A/R-Manual	14611000	B142	1,421
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	67,733
	Misc A/R-Employees	14613000	B142	(69)
	Misc A/R-Empl P/R	14613100	B142	11
	Misc Rec-Allowance	14620000	B142	(19,070)
	Overall Result			4,261,729
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,183,633
	Overall Result			2,183,633
Materials and Supplies	Inventory-Plant Mat	15110000	B151	848,569
	Inventory-Chemicals	15130000	B151	158,051
	Inventory-Other M&S	15140000	B153	4,564
	Inventory-Price Diff	15199997	B153	0
	Overall Result			1,011,184
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	30,164
	Prepaid Insur	16520000	B162	208,755
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	128,366
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	(1,119)
	Prepaid Other-Global	16550010	B162	221,318
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			603,484
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	319,127
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(621,571)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	RA-Unamort Debt Exp	18661000	B181	14,133
	RA-UnamortDebtExpI/C	18661500	B181	1,224,142
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	245,695
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	231,265
	RA - Enterprise Solutions	18680226	B1862	31,917
	RA-Other	18689900	B1862	0
	Overall Result			6,655,533
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,902
	LTA-OP Lease Assets	18750000	B181	8,834
	Overall Result			84,736
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	69,765
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	319,127
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(621,571)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	14,133
	RA-UnamortDebtExpI/C	18661500	B181	1,224,142
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	245,695
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	231,265
	RA - Enterprise Solutions	18680226	B1862	31,917
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	75,902
	LTA-OP Lease Assets	18750000	B1862	8,834
	Overall Result			6,740,269
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,587,338
	Overall Result			41,587,338
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			1,311,975
	Overall Result			39,735,823
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(310,783)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,669,538
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(310,783)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,669,538
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	15,775,151
	IHC Clear Out Pymt	23121001	B234	(886)
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			15,774,265
Accounts Payable	A/P-Recon Acct	23410000	B231	803,675
	A/P I/C-Recon	23410100	B231	56,766
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	9,568
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	23,000
	A/P-Wrkbasket Accl	23430600	B231	65,679
	A/P-Pcard Accrual	23430700	B231	19,815
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	76,125
	A/P-Proj Cost Accl	23435000	B231	3,648,055
	A/P-GRIR CapSvc	23436000	B231	42,327
	A/P Assoc Co	23510000	B233	5,373
	A/P Assoc Co-SCoBill	23520000	B233	(737,995)
	A/P Assoc Co-SCoBill	23520001	B233	762,010
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,774,399
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	46,669
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	469,655
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	50,730
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	1,955,341
	Accr Tax-Use Tax	23654000	B23611	1,022
	Accr Tax-FRTax-IncTx	23654110	B23611	896,444
	Overall Result			2,380,218
Interest Accrued	Accr Int-LTD	23720000	B2371	111,720
	Accr Int-LTD I/C	23730000	B2371	1,079,742
	Overall Result			1,191,462
Other current liabilities	Accr Vacation Pay	24120000	B241	245,695
	Accr Power	24120200	B241	147,751
	Accr Legal	24120300	B241	50,650
	Accr Wages	24120600	B241	298,717
	Accr Wages-NetAdjClr	24120699	B241	2,550
	Accr Insurance	24120700	B241	42,373
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	12,323
	Accr DCP Contrib	24121200	B241	12,604
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	19,644
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	8,922
	Accr Incentive Plan	24123000	B241	184,736
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	15,172
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,273
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	275
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	9,803
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,956
	GRIR-Stock E - Mat	24161000	B241	80,622
	GRIR-Stock C - Chem	24163000	B241	64,963
	GRIR-Non-inventory	24164000	B241	74,373
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	307
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(24,106,641)
	CFO Sales Tax-CIS	24172100	B241	24,386,835
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	237,631
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	386,692
	Overall Result			2,201,556
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,262,627
	Adv Constr-NT Hydr	25215000	B252	26,805
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	857,171
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	71,276
	Adv Constr-Tax Hydr	25225000	B252	6,486
	Adv Constr-Tax WIP	25227000	B252	399,725
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	598,952
	Adv Constr-Tax Hydr FIT	25245000	B252	7,439
	Adv Constr-Rcls Curr	25280000	B252	(386,692)
	Overall Result			3,925,039
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	24,555,829

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	May 2020
	Def SIT Liab-Other	25321000	B283	6,898,333
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			31,471,830
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	340
	Unamort ITC-4%	25510200	B2551	29,227
	Unamort ITC-10%	25510300	B2551	139,508
	Overall Result			169,075
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	287,242
	RL-ITRR-Deficit Def	25622000	B253	(337,526)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(156,955)
	RL-ITRR-ITC GrUp3%	25626000	B253	70
	RL-ITRR-ITC GrUp4%	25626100	B253	18,661
	RL-ITRR-ITC GrUp10%	25626200	B253	80,542
	RL-ITRtR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,452,972
	RL-Refund to Cust	25632400	B253	110,530
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	352,721
	RL-Cost of Removal	25700000	B1081	(9,198,467)
	RL-COR RWIP	25710000	B1862	(3,055,313)
	Overall Result			15,060,659
Accrued Pension	Accr Pension Exp	26212000	B253	(814,547)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(814,547)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(948,624)
	Accr OPEB MedSubs	26221500	B253	106,482
	Overall Result			(842,142)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,091
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	887
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,878
	FIN 48 Reserve-Fed	26580000	B265	(11,930)
	FIN 48 Reserve-State	26581000	B265	203,319
	Overall Result			202,245
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,751,484
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,641
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,205,318
	CIAC-Tax Ext Dep	27122000	B271	14,117
	CIAC-Tax Svcs	27123000	B271	2,270,542
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	277,394
	CIAC-Tax WIP	27127000	B271	174,138

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Structure	G/L Account	Account	NARUC	Jun 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	664,414
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,506,891
	UP Struct&Imp TD	10130440	B3044	1,676,218
	UP Struct&Imp AG	10130450	B3045	3,983,913
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	752,356
	UP Pump Eq Electric	10131120	B3112	4,942,851
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	371,182
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,923,651
	UP Dist Reservrs&St	10133000	B3304	14,064,114
	UP TD Mains	10133100	B3314	142,923,119
	UP Svcs	10133300	B3334	31,443,416
	UP Meters	10133410	B3344	14,283,138
	UP Meter Installs	10133420	B3344	19,493,645
	UP Hydrants	10133500	B3354	10,695,663
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,475,992
	UP Trans Equip	10134100	B3415	5,846,856
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	274,723
	UP Comm Equip	10134600	B3465	1,908,741
	UP Misc Equip	10134700	B3475	1,110,209
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	27,589
	CCNC Struct&Imp P	10630420	B3042	697,172
	CCNC Struct&Imp WT	10630430	B3043	4,489,973
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	735,013
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,290,021
	CCNC Power Gnrtm Eq	10631000	B3102	15,385
	CCNC Pump Eq Electrc	10631120	B3112	59,914
	CCNC Pump Eq Other	10631150	B3112	50,605
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	1,942,833
	CCNC Dist Resrvrs&St	10633000	B3304	2,280,942
	CCNC TD MainsNotClss	10633100	B3314	12,504,441
	CCNC Svcs	10633300	B3334	324,948
	CCNC Meters	10633410	B3344	965,382
	CCNC Meter Installs	10633420	B3344	858,046
	CCNC Hydrants	10633500	B3354	410,622
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	3,687,395
	CCNC Othr P/E Intang	10633910	B3391	34,895

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Structure	G/L Account	Account	NARUC	Jun 2020
	CCNC Trans EqNotClss	10634100	B3415	853,868
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	172,285
	CCNC Laboratory Eq	10634400	B3445	8,483
	CCNC Power Oper Eq	10634500	B3455	104,765
	CCNC Comm Equip	10634600	B3465	118,126
	CCNC Misc Equip	10634700	B3475	96,394
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			360,534,419
Construction Work In Progress	CWIP	10700000	B105	9,217,026
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	204,002
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			9,416,694
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(147,515,509)
	A/D - Salvage/Scrap	10802000	B1081	(4,529,107)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,366,314
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srv	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(106,720,439)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srv	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(285,304)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(197,718)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	233,879
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	101,919
	USBK TN-1st Tech	13162610	B1312	453
	USBK TN-FiServ	13162611	B1312	1,138
	USBK TN-PennCrd	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	36
	USBK TN-CCEck ERetrn	13162614	B1312	(222)
	USBK TN-Cust ARC	13162615	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2020
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	18
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(143,801)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,658,888
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	416,144
	A/R-Pymt Clarificatn	14100998	B141	0
	A/R-NSF Clarificatn	14100999	B141	(850)
	Allow for Uncollect	14300000	B143	(475,300)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,819,493
	A/R Assoc Co-Recon	14510100	B142	191,087
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	101,905
	A/R AssocCo-Div Eqv	14573000	B145	1,550
	Misc A/R-Recon Acct	14610000	B142	510,235
	Misc A/R-Manual	14611000	B142	1,422
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	71,278
	Misc A/R-Employees	14613000	B142	0
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(17,703)
	Overall Result			16,278,149
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,195,807
	Overall Result			2,195,807
Materials and Supplies	Inventory-Plant Mat	15110000	B151	813,115
	Inventory-Chemicals	15130000	B151	137,021
	Inventory-Other M&S	15140000	B153	3,654
	Inventory-Price Diff	15199997	B153	0
	Overall Result			953,791
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	(0)
	Prepaid Insur	16520000	B162	154,555
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	110,253
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	21,557
	Prepaid Other-Global	16550010	B162	191,830
	Reg Asset-OCA tax	16611000	B174	151,587
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			645,781
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	311,558
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(626,101)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,906,046)
	RA-Def Rate Case	18620000	B1861	0

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Structure	G/L Account	Account	NARUC	Jun 2020
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,944
	RA-UnamortDebtExpI/C	18661500	B181	1,218,468
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	9,143,642
	RA-COR RWIP	18680100	B1862	3,214,805
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	228,929
	RA - Enterprise Solutions	18680226	B1862	32,625
	Reg Asset - Pandemic Costs	18680228	B1861	344,337
	RA-Other	18689900	B1862	20,942
	Overall Result			14,217,691
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,594
	LTA-OP Lease Assets	18750000	B181	8,665
	Overall Result			83,258
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	311,558
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(626,101)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,906,046)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,944
	RA-UnamortDebtExpI/C	18661500	B181	1,218,468
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	9,143,642
	RA-COR RWIP	18680100	B1862	3,214,805
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	228,929
	RA - Enterprise Solutions	18680226	B1862	32,625
	Reg Asset - Pandemic Costs	18680228	B1861	344,337
	RA-Other	18689900	B1862	20,942
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	74,594
	LTA-OP Lease Assets	18750000	B1862	8,665
	Overall Result			14,300,949
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,597,147
	Overall Result			41,597,147
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			1,558,809
	Overall Result			39,982,657
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(309,440)
	Bonds-Interco	22115000	B221	82,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jun 2020
	Overall Result			87,670,881
Total Long-term debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(309,440)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,670,881
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	30,549,331
	IHC Clear Out Pymt	23121001	B234	7,615
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	Overall Result			30,556,946
Accounts Payable	A/P-Recon Acct	23410000	B231	732,751
	A/P I/C-Recon	23410100	B231	255,590
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	16,258
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	46,000
	A/P-Wrkbasket Accrl	23430600	B231	62,052
	A/P-Pcard Accrual	23430700	B231	13,179
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	58,623
	A/P-Proj Cost Accrl	23435000	B231	2,928,829
	A/P-GRIR CapSvc	23436000	B231	31,556
	A/P Assoc Co	23510000	B233	(128,400)
	A/P Assoc Co-SCoBill	23520000	B233	(732,616)
	A/P Assoc Co-SCoBill	23520001	B233	1,263,475
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			4,547,298
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	217,005
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	164,976
	Accr SIT-Prior Yrs	23632000	B23612	(1,039,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	60,167
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	1,868,009
	Accr Tax-Use Tax	23654000	B23611	4,549
	Accr Tax-FRTax-IncTx	23654110	B23611	949,444
	Overall Result			2,224,507
Interest Accrued	Accr Int-LTD	23720000	B2371	148,960
	Accr Int-LTD I/C	23730000	B2371	805,701
	Overall Result			954,661
Other current liabilities	Accr Vacation Pay	24120000	B241	151,587
	Accr Power	24120200	B241	143,114
	Accr Legal	24120300	B241	20,176
	Accr Wages	24120600	B241	383,559
	Accr Wages-NetAdjClr	24120699	B241	3,600

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Structure	G/L Account	Account	NARUC	Jun 2020
	Accr Insurance	24120700	B241	56,903
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	32,691
	Accr Retiree Medical	24121100	B241	15,300
	Accr DCP Contrib	24121200	B241	15,246
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	18,927
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	10,761
	Accr Incentive Plan	24123000	B241	221,684
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	13,662
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,277
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	275
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,280
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,935
	GRIR-Stock E - Mat	24161000	B241	58,988
	GRIR-Stock C - Chem	24163000	B241	39,809
	GRIR-Non-inventory	24164000	B241	213,071
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	367
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(24,386,169)
	CFO Sales Tax-CIS	24172100	B241	24,662,715
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	(0)
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	416,144
	Adv Constr-Current	25299900	B252	414,811
	Overall Result			2,509,654
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	0
	Adv Constr-NT ExtDep	25212000	B252	2,170,567
	Adv Constr-NT Hydr	25215000	B252	21,395
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	857,171
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	69,247
	Adv Constr-Tax Hydr	25225000	B252	6,486
	Adv Constr-Tax WIP	25227000	B252	406,925
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	598,952
	Adv Constr-Tax Hydr FIT	25245000	B252	7,439
	Adv Constr-Rcls Curr	25280000	B252	(414,811)

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Structure	G/L Account	Account	NARUC	Jun 2020
	Overall Result			3,804,621
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	24,789,461
	Def SIT Liab-Other	25321000	B283	6,986,057
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			31,793,186
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	292
	Unamort ITC-4%	25510200	B2551	28,830
	Unamort ITC-10%	25510300	B2551	133,799
	Overall Result			162,921
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,174,764
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	286,020
	RL-ITRR-Deficit Def	25622000	B253	(336,089)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(156,268)
	RL-ITRR-ITC GrUp3%	25626000	B253	60
	RL-ITRR-ITC GrUp4%	25626100	B253	18,407
	RL-ITRR-ITC GrUp10%	25626200	B253	77,241
	RL-ITRtR-RegAssetRcl	25629000	B253	(4,906,046)
	RL-TaxCutJobAct - LT	25632300	B253	2,362,121
	RL-Refund to Cust	25632400	B253	94,740
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	RL-Other	25689900	B253	54,265
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			21,531,730
Accrued Pension	Accr Pension Exp	26212000	B253	(799,946)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(799,946)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,025,462)
	Accr OPEB MedSubs	26221500	B253	110,027
	Overall Result			(915,435)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,395
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,550
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,729
	FIN 48 Reserve-Fed	26580000	B265	(13,231)
	FIN 48 Reserve-State	26581000	B265	222,896
	Overall Result			221,339
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,801,691
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,295,633
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,234,544
	CIAC-Tax Ext Dep	27122000	B271	14,117
	CIAC-Tax Svcs	27123000	B271	2,272,570

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Structure	G/L Account	Account	NARUC	Jul 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	664,414
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,505,092
	UP Struct&Imp TD	10130440	B3044	1,649,571
	UP Struct&Imp AG	10130450	B3045	3,986,905
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	752,356
	UP Pump Eq Electric	10131120	B3112	4,942,851
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	368,947
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,916,933
	UP Dist Reservrs&St	10133000	B3304	14,064,114
	UP TD Mains	10133100	B3314	142,936,167
	UP Svcs	10133300	B3334	31,756,606
	UP Meters	10133410	B3344	14,597,304
	UP Meter Installs	10133420	B3344	19,781,333
	UP Hydrants	10133500	B3354	10,695,663
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,478,025
	UP Trans Equip	10134100	B3415	5,846,856
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	274,723
	UP Comm Equip	10134600	B3465	1,926,402
	UP Misc Equip	10134700	B3475	1,102,078
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	27,589
	CCNC Struct&Imp P	10630420	B3042	697,172
	CCNC Struct&Imp WT	10630430	B3043	4,487,756
	CCNC Struct&Imp TD	10630440	B3044	182,683
	CCNC Struct&Imp AG	10630450	B3045	764,271
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,294,802
	CCNC Power Gnrtm Eq	10631000	B3102	15,385
	CCNC Pump Eq Electrc	10631120	B3112	59,914
	CCNC Pump Eq Other	10631150	B3112	155,701
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,030,578
	CCNC Dist Resrvrs&St	10633000	B3304	2,401,180
	CCNC TD MainsNotClss	10633100	B3314	12,677,843
	CCNC Svcs	10633300	B3334	341,818
	CCNC Meters	10633410	B3344	970,790
	CCNC Meter Installs	10633420	B3344	1,000,610
	CCNC Hydrants	10633500	B3354	437,836
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	4,746,737
	CCNC Othr P/E Intang	10633910	B3391	34,895

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Structure	G/L Account	Account	NARUC	Jul 2020
	CCNC Trans EqNotClss	10634100	B3415	853,868
	CCNC Stores Equip	10634200	B3425	0
	CCNC Tool-Shop-GarEq	10634300	B3435	172,683
	CCNC Laboratory Eq	10634400	B3445	8,483
	CCNC Power Oper Eq	10634500	B3455	104,765
	CCNC Comm Equip	10634600	B3465	126,063
	CCNC Misc Equip	10634700	B3475	96,394
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			363,217,706
Construction Work In Progress	CWIP	10700000	B105	9,091,282
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	218,019
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			9,304,967
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	(148,252,736)
	A/D - Salvage/Scrap	10802000	B1081	(4,530,886)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,429,442
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(107,396,317)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	567
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	16
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	(18)
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(634,017)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(195,113)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	174,162
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	(2,970)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	94,504
	USBK TN-1st Tech	13162610	B1312	235
	USBK TN-FiServ	13162611	B1312	3,615
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	537
	USBK TN-CCEck ERetrn	13162614	B1312	(292)
	USBK TN-Cust ARC	13162615	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2020
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(556,773)
Accounts Receivable, net	A/R-Customer- CIS Rec	14100000	B141	4,147,849
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(3,773)
	A/R-NSF Clarificatn	14100999	B141	(850)
	Allow for Uncollect	14300000	B143	(513,080)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,954,027
	A/R Assoc Co-Recon	14510100	B142	187,370
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	88,368
	A/R AssocCo-Div Eqv	14573000	B145	1,550
	Misc A/R-Recon Acct	14610000	B142	522,052
	Misc A/R-Manual	14611000	B142	6,543
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	74,823
	Misc A/R-Employees	14613000	B142	28
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(17,703)
	Overall Result			16,447,205
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,150,447
	Overall Result			2,150,447
Materials and Supplies	Inventory-Plant Mat	15110000	B151	728,434
	Inventory-Chemicals	15130000	B151	154,175
	Inventory-Other M&S	15140000	B153	7,989
	Inventory-Price Diff	15199997	B153	0
	Overall Result			890,597
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	861,085
	Prepaid Insur	16520000	B162	188,113
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	90,665
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	8,164
	Prepaid Other-Global	16550010	B162	219,231
	Reg Asset-OCA tax	16611000	B174	0
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			1,383,259
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	303,989
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(630,630)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2020
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,756
	RA-UnamortDebtExpI/C	18661500	B181	1,212,795
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	258,543
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	226,593
	RA - Enterprise Solutions	18680226	B1862	33,175
	Reg Asset - Pandemic Costs	18680228	B1861	429,834
	RA-Other	18689900	B1862	0
	Overall Result			7,068,644
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	73,285
	LTA-OP Lease Assets	18750000	B181	8,495
	Overall Result			81,780
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	303,989
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(630,630)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,756
	RA-UnamortDebtExpI/C	18661500	B181	1,212,795
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	258,543
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	226,593
	RA - Enterprise Solutions	18680226	B1862	33,175
	Reg Asset - Pandemic Costs	18680228	B1861	429,834
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	73,285
	LTA-OP Lease Assets	18750000	B1862	8,495
	Overall Result			7,150,424
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,597,147
	Overall Result			41,597,147
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			2,557,183
	Overall Result			40,981,031
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Disct-Inside	22110400	B221	(308,097)
	Bonds-Interco	22115000	B221	82,280,321

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2020
	Overall Result			87,672,224
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(308,097)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,672,224
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	21,328,773
	IHC Clear Out Pymt	23121001	B234	(71,152)
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			33,050,985
Accounts Payable	A/P-Recon Acct	23410000	B231	1,611,405
	A/P I/C-Recon	23410100	B231	262,393
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	2,590
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	25,001
	A/P-Wrkbasket Accrl	23430600	B231	75,982
	A/P-Pcard Accrual	23430700	B231	18,640
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	35,776
	A/P-Proj Cost Accrl	23435000	B231	1,866,299
	A/P-GRIR CapSvc	23436000	B231	(9,670)
	A/P Assoc Co	23510000	B233	23,959
	A/P Assoc Co-SCoBill	23520000	B233	(1,161,570)
	A/P Assoc Co-SCoBill	23520001	B233	956,334
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			3,707,142
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	168,037
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	130,994
	Accr SIT-Prior Yrs	23632000	B23612	(1,339,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	30,323
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	2,168,538
	Accr Tax-Use Tax	23654000	B23611	2,535
	Accr Tax-FRTax-IncTx	23654110	B23611	949,444
	Overall Result			2,110,227
Interest Accrued	Accr Int-LTD	23720000	B2371	186,200
	Accr Int-LTD I/C	23730000	B2371	1,084,911
	Overall Result			1,271,111
Other current liabilities	Accr Vacation Pay	24120000	B241	258,543
	Accr Power	24120200	B241	188,395
	Accr Legal	24120300	B241	60,588
	Accr Wages	24120600	B241	144,458

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2020
	Accr Wages-NetAdjClr	24120699	B241	4,650
	Accr Insurance	24120700	B241	11,895
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	17,951
	Accr DCP Contrib	24121200	B241	19,139
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	22,032
	Accr Severance	24121800	B241	0
	Accr Emp 401k Match	24122700	B241	13,488
	Accr Incentive Plan	24123000	B241	258,631
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	13,662
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,284
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	21,045
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	275
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	8,205
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,915
	GRIR-Stock E - Mat	24161000	B241	24,794
	GRIR-Stock C - Chem	24163000	B241	80,795
	GRIR-Non-inventory	24164000	B241	303,459
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	(126)
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(24,661,053)
	CFO Sales Tax-CIS	24172100	B241	24,951,021
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	473,093
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	414,811
	Overall Result			2,655,278
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	2,591
	Adv Constr-NT ExtDep	25212000	B252	2,129,944
	Adv Constr-NT Hydr	25215000	B252	21,395
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	917,180
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	65,590
	Adv Constr-Tax Hydr	25225000	B252	9,576
	Adv Constr-Tax WIP	25227000	B252	298,391
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	658,960
	Adv Constr-Tax Hydr FIT	25245000	B252	10,530

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Jul 2020
	Adv Constr-Rcls Curr	25280000	B252	(414,811)
	Overall Result			3,780,597
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	25,105,869
	Def SIT Liab-Other	25321000	B283	7,110,255
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			32,233,792
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	243
	Unamort ITC-4%	25510200	B2551	28,433
	Unamort ITC-10%	25510300	B2551	128,090
	Overall Result			156,766
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	22,705,862
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	284,798
	RL-ITRR-Deficit Def	25622000	B253	(334,652)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(155,581)
	RL-ITRR-ITC GrUp3%	25626000	B253	50
	RL-ITRR-ITC GrUp4%	25626100	B253	18,153
	RL-ITRR-ITC GrUp10%	25626200	B253	73,940
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,271,270
	RL-Refund to Cust	25632400	B253	78,950
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	65,935
	RL-Other	25689900	B253	(11,700)
	RL-Cost of Removal	25700000	B1081	(9,449,151)
	RL-COR RWIP	25710000	B1862	(3,108,389)
	Overall Result			13,302,001
Accrued Pension	Accr Pension Exp	26212000	B253	(786,825)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(786,825)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,110,310)
	Accr OPEB MedSubs	26221500	B253	113,572
	Overall Result			(996,738)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,123
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,550
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,580
	FIN 48 Reserve-Fed	26580000	B265	(13,231)
	FIN 48 Reserve-State	26581000	B265	222,896
	Overall Result			219,918
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,842,314
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,295,633
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,237,649

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	664,414
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,578,086
	UP Struct&Imp TD	10130440	B3044	1,725,569
	UP Struct&Imp AG	10130450	B3045	3,995,737
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	767,741
	UP Pump Eq Electric	10131120	B3112	4,933,365
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	367,931
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,914,497
	UP Dist Resrvrs&St	10133000	B3304	14,063,063
	UP TD Mains	10133100	B3314	143,142,331
	UP Svcs	10133300	B3334	31,779,115
	UP Meters	10133410	B3344	14,951,345
	UP Meter Installs	10133420	B3344	19,826,693
	UP Hydrants	10133500	B3354	10,723,529
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,478,025
	UP Trans Equip	10134100	B3415	5,848,994
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	274,723
	UP Comm Equip	10134600	B3465	1,939,690
	UP Misc Equip	10134700	B3475	1,115,140
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	27,589
	CCNC Struct&Imp P	10630420	B3042	698,307
	CCNC Struct&Imp WT	10630430	B3043	4,430,711
	CCNC Struct&Imp TD	10630440	B3044	106,686
	CCNC Struct&Imp AG	10630450	B3045	768,249
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,296,794
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	123,303
	CCNC Pump Eq Other	10631150	B3112	168,781
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,040,253
	CCNC Dist Resrvrs&St	10633000	B3304	2,393,722
	CCNC TD MainsNotClss	10633100	B3314	13,111,205
	CCNC Svcs	10633300	B3334	384,126
	CCNC Meters	10633410	B3344	2,270,667
	CCNC Meter Installs	10633420	B3344	1,071,883
	CCNC Hydrants	10633500	B3354	438,748
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	4,894,939
	CCNC Othr P/E Intang	10633910	B3391	34,895
	CCNC Trans EqNotClss	10634100	B3415	851,730
	CCNC Stores Equip	10634200	B3425	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	CCNC Tool-Shop-GarEq	10634300	B3435	172,683
	CCNC Laboratory Eq	10634400	B3445	8,483
	CCNC Power Oper Eq	10634500	B3455	104,765
	CCNC Comm Equip	10634600	B3465	120,440
	CCNC Misc Equip	10634700	B3475	83,332
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			365,973,831
Construction Work In Progress	CWIP	10700000	B105	9,523,913
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	249,480
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			9,769,058
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(148,948,811)
	A/D - Salvage/Scrap	10802000	B1081	(4,547,369)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,613,809
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(107,924,509)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	1,142
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(692,102)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(197,834)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	267,562
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	116,231
	USBK TN-1st Tech	13162610	B1312	481
	USBK TN-FiServ	13162611	B1312	10,554
	USBK TN-PennCrd	13162612	B1312	381
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(3,788)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(701)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(496,075)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,080,276
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(21,081)
	A/R-NSF Clarificatn	14100999	B141	(850)
	Allow for Uncollect	14300000	B143	(592,034)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,933,338
	A/R Assoc Co-Recon	14510100	B142	336,700
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	112,203
	A/R AssocCo-Div Eqv	14573000	B145	1,550
	Misc A/R-Recon Acct	14610000	B142	560,957
	Misc A/R-Manual	14611000	B142	1,413
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	78,368
	Misc A/R-Employees	14613000	B142	(85)
	Misc A/R-Emp P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(17,703)
	Overall Result			16,473,053
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,258,200
	Overall Result			2,258,200
Materials and Supplies	Inventory-Plant Mat	15110000	B151	759,622
	Inventory-Chemicals	15130000	B151	147,739
	Inventory-Other M&S	15140000	B153	3,970
	Inventory-Price Diff	15199997	B153	0
	Overall Result			911,330
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	782,805
	Prepaid Insur	16520000	B162	133,874
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	72,532
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	60,705
	Prepaid Other-Global	16550010	B162	179,982
	Reg Asset-OCA tax	16611000	B174	0
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			1,245,899
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	296,420
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(635,160)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,568
	RA-UnamortDebtExpI/C	18661500	B181	1,207,122
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	RA-Def Vacation Pay	18680101	B174	258,543
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	224,257
	RA - Enterprise Solutions	18680226	B1862	32,831
	Reg Asset - Pandemic Costs	18680228	B1861	527,122
	RA-Other	18689900	B1862	0
	Overall Result			7,145,292
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,976
	LTA-OP Lease Assets	18750000	B181	8,325
	Overall Result			80,301
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	79,529
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	296,420
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(635,160)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,568
	RA-UnamortDebtExpI/C	18661500	B181	1,207,122
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	258,543
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	224,257
	RA - Enterprise Solutions	18680226	B1862	32,831
	Reg Asset - Pandemic Costs	18680228	B1861	527,122
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,976
	LTA-OP Lease Assets	18750000	B1862	8,325
	Overall Result			7,225,594
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,599,973
	Overall Result			41,599,973
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			3,531,905
	Overall Result			41,955,752
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(306,754)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,673,567
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(306,754)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,673,567
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	21,746,823
	IHC Clear Out Pymt	23121001	B234	32,382

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			33,572,569
Accounts Payable	A/P-Recon Acct	23410000	B231	1,152,502
	A/P I/C-Recon	23410100	B231	277,176
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	1,374
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	22,000
	A/P-Wrkbasket Acctl	23430600	B231	80,322
	A/P-Pcard Accrual	23430700	B231	26,021
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	58,199
	A/P-Proj Cost Acctl	23435000	B231	3,299,882
	A/P-GRIR CapSvc	23436000	B231	27,641
	A/P Assoc Co	23510000	B233	43,920
	A/P Assoc Co-SCoBill	23520000	B233	(867,966)
	A/P Assoc Co-SCoBill	23520001	B233	952,246
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,073,319
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	74,607
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	162,451
	Accr SIT-Prior Yrs	23632000	B23612	(1,339,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	36,321
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	2,469,067
	Accr Tax-Use Tax	23654000	B23611	804
	Accr Tax-FRTax-IncTx	23654110	B23611	1,055,444
	Overall Result			2,459,051
Interest Accrued	Accr Int-LTD	23720000	B2371	223,440
	Accr Int-LTD I/C	23730000	B2371	1,364,120
	Overall Result			1,587,560
Other current liabilities	Accr Vacation Pay	24120000	B241	258,543
	Accr Power	24120200	B241	170,035
	Accr Legal	24120300	B241	66,201
	Accr Wages	24120600	B241	181,339
	Accr Wages-NetAdjClr	24120699	B241	4,800
	Accr Insurance	24120700	B241	21,275
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	20,386
	Accr DCP Contrib	24121200	B241	20,578
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	21,530
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	Accr Emp 401k Match	24122700	B241	14,500
	Accr Incentive Plan	24123000	B241	295,578
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	13,662
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,291
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	20,421
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	11,483
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,895
	GRIR-Stock E - Mat	24161000	B241	71,257
	GRIR-Stock C - Chem	24163000	B241	76,849
	GRIR-Non-inventory	24164000	B241	102,557
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	(66)
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(25,006,801)
	CFO Sales Tax-CIS	24172100	B241	25,245,353
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	236,547
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	414,811
	Overall Result			2,286,351
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	2,591
	Adv Constr-NT ExtDep	25212000	B252	2,129,944
	Adv Constr-NT Hydr	25215000	B252	21,395
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	887,387
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	62,180
	Adv Constr-Tax Hydr	25225000	B252	8,551
	Adv Constr-Tax WIP	25227000	B252	430,433
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	645,808
	Adv Constr-Tax Hydr FIT	25245000	B252	10,059
	Adv Constr-Rcls Curr	25280000	B252	(414,811)
	Overall Result			3,864,787
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	25,451,742
	Def SIT Liab-Other	25321000	B283	7,163,818
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			32,633,228
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	194
	Unamort ITC-4%	25510200	B2551	28,036

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Aug 2020
	Unamort ITC-10%	25510300	B2551	122,381
	Overall Result			150,611
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	22,236,960
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	283,576
	RL-ITRR-Deficit Def	25622000	B253	(333,215)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(154,894)
	RL-ITRR-ITC GrUp3%	25626000	B253	40
	RL-ITRR-ITC GrUp4%	25626100	B253	17,899
	RL-ITRR-ITC GrUp10%	25626200	B253	70,639
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	2,180,419
	RL-Refund to Cust	25632400	B253	63,160
	RL-Pension Tracker	25633000	B253	862,515
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	80,148
	RL-Other	25689900	B253	(11,428)
	RL-Cost of Removal	25700000	B1081	(9,737,961)
	RL-COR RWIP	25710000	B1862	(2,876,169)
	Overall Result			12,681,691
Accrued Pension	Accr Pension Exp	26212000	B253	(867,494)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(867,494)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,195,158)
	Accr OPEB MedSubs	26221500	B253	117,117
	Overall Result			(1,078,041)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,426
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	1,550
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,431
	FIN 48 Reserve-Fed	26580000	B265	(13,231)
	FIN 48 Reserve-State	26581000	B265	222,896
	Overall Result			220,072
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669
	CIAC-NT Ext Dep	27112000	B271	7,842,314
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,295,633
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,237,649
	CIAC-Tax Ext Dep	27122000	B271	14,117
	CIAC-Tax Svcs	27123000	B271	2,278,230
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	279,689
	CIAC-Tax WIP	27127000	B271	123,418
	CIAC-Tax Mains FIT	27141000	B271	333,651
	CIAC-Tax Services FIT	27143000	B271	97
	CIAC-Tax Hydr FIT	27145000	B271	37,567
	AccAmort CIAC-Other	27206000	B272	(5,173,429)
	AccAmort CIAC-Tax	27210000	B272	(1,001,760)
	Overall Result			17,869,150

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	664,414
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,578,086
	UP Struct&Imp TD	10130440	B3044	1,725,569
	UP Struct&Imp AG	10130450	B3045	3,995,737
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	767,741
	UP Pump Eq Electric	10131120	B3112	4,931,884
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	376,045
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,913,216
	UP Dist Resrvrs&St	10133000	B3304	14,063,063
	UP TD Mains	10133100	B3314	143,156,048
	UP Svcs	10133300	B3334	31,782,485
	UP Meters	10133410	B3344	14,957,599
	UP Meter Installs	10133420	B3344	19,830,073
	UP Hydrants	10133500	B3354	10,723,427
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,488,791
	UP Trans Equip	10134100	B3415	5,848,994
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	148,387
	UP Power Operated Eq	10134500	B3455	274,723
	UP Comm Equip	10134600	B3465	1,939,690
	UP Misc Equip	10134700	B3475	1,115,140
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	27,589
	CCNC Struct&Imp P	10630420	B3042	684,596
	CCNC Struct&Imp WT	10630430	B3043	10,020,003
	CCNC Struct&Imp TD	10630440	B3044	106,686
	CCNC Struct&Imp AG	10630450	B3045	812,345
	CCNC Lake-River&Othr	10630600	B3062	0
	CCNC Supply Mains	10630900	B3092	1,309,962
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	133,371
	CCNC Pump Eq Other	10631150	B3112	160,668
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,052,493
	CCNC Dist Resrvrs&St	10633000	B3304	2,409,510
	CCNC TD MainsNotClss	10633100	B3314	13,701,594
	CCNC Svcs	10633300	B3334	436,430
	CCNC Meters	10633410	B3344	2,396,674
	CCNC Meter Installs	10633420	B3344	1,158,330
	CCNC Hydrants	10633500	B3354	471,863
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	5,333,597
	CCNC Othr P/E Intang	10633910	B3391	34,895
	CCNC Trans EqNotClss	10634100	B3415	851,730
	CCNC Stores Equip	10634200	B3425	0

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Structure	G/L Account	Account	NARUC	Sep 2020
	CCNC Tool-Shop-GarEq	10634300	B3435	172,683
	CCNC Laboratory Eq	10634400	B3445	8,483
	CCNC Power Oper Eq	10634500	B3455	104,765
	CCNC Comm Equip	10634600	B3465	120,440
	CCNC Misc Equip	10634700	B3475	83,332
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			373,006,313
Construction Work In Progress	CWIP	10700000	B105	6,282,637
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	35,880
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			6,314,183
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(149,824,961)
	A/D - Salvage/Scrap	10802000	B1081	(4,548,648)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,617,501
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(108,798,244)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	407
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(177,459)
	PNC AWCC-PR-Out ACH	13140202	B1312	(60)
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(205,523)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	171,570
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	679
	USBK TN-CC & ECheck	13162609	B1312	62,141
	USBK TN-1st Tech	13162610	B1312	321
	USBK TN-FiServ	13162611	B1312	4,870
	USBK TN-PennCrdt	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	(383)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0

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Structure	G/L Account	Account	NARUC	Sep 2020
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(20)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(141,457)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,200,078
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	448,061
	A/R-Pymt Clarificatn	14100998	B141	(12,322)
	A/R-NSF Clarificatn	14100999	B141	(850)
	Allow for Uncollect	14300000	B143	(667,909)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,770,955
	A/R Assoc Co-Recon	14510100	B142	523,966
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	21,522
	A/R AssocCo-Div Eqv	14573000	B145	2,330
	Misc A/R-Recon Acct	14610000	B142	511,493
	Misc A/R-Manual	14611000	B142	181,418
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	81,913
	Misc A/R-Employees	14613000	B142	(85)
	Misc A/R-Emp P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(19,075)
	Overall Result			17,041,496
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,063,952
	Overall Result			2,063,952
Materials and Supplies	Inventory-Plant Mat	15110000	B151	694,233
	Inventory-Chemicals	15130000	B151	140,401
	Inventory-Other M&S	15140000	B153	59,144
	Inventory-Price Diff	15199997	B153	0
	Overall Result			893,778
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	704,524
	Prepaid Insur	16520000	B162	79,635
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	54,399
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	46,389
	Prepaid Other-Global	16550010	B162	137,063
	Reg Asset-OCA tax	16611000	B174	170,342
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			1,208,353
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	288,851
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(639,689)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,885,172)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,380
	RA-UnamortDebtExpI/C	18661500	B181	1,201,448
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	12,021,981
	RA-COR RWIP	18680100	B1862	714,075

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Structure	G/L Account	Account	NARUC	Sep 2020
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	221,921
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	652,440
	RA-Other	18689900	B1862	88,963
	Overall Result			14,947,086
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	70,668
	LTA-OP Lease Assets	18750000	B181	8,059
	Overall Result			78,726
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	288,851
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(639,689)
	RA-ITRtR-RegLiab Rec	18506000	B1862	(4,885,172)
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,380
	RA-UnamortDebtExpI/C	18661500	B181	1,201,448
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	12,021,981
	RA-COR RWIP	18680100	B1862	714,075
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	221,921
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	652,440
	RA-Other	18689900	B1862	88,963
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	70,668
	LTA-OP Lease Assets	18750000	B1862	8,059
	Overall Result			15,025,812
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,611,521
	Overall Result			41,611,521
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			2,320,458
	Overall Result			40,744,306
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(305,412)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,674,909
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(305,412)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,674,909
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	26,831,276
	IHC Clear Out Pymt	23121001	B234	31,922

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Structure	G/L Account	Account	NARUC	Sep 2020
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			38,656,562
Accounts Payable	A/P-Recon Acct	23410000	B231	3,347,725
	A/P I/C-Recon	23410100	B231	641,907
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	841
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	170,950
	A/P-Wrkbasket Acctl	23430600	B231	139,655
	A/P-Pcard Accrual	23430700	B231	23,517
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	64,909
	A/P-Proj Cost Acctl	23435000	B231	2,965,471
	A/P-GRIR CapSvc	23436000	B231	39,946
	A/P Assoc Co	23510000	B233	(162,046)
	A/P Assoc Co-SCoBill	23520000	B233	(840,043)
	A/P Assoc Co-SCoBill	23520001	B233	901,100
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			7,293,932
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(61,370)
	Accr FIT-Prior Yrs	23622000	B23612	(0)
	Accr SIT-Current Yr	23631000	B23612	(183,702)
	Accr SIT-Prior Yrs	23632000	B23612	(1,339,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	45,758
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	2,769,596
	Accr Tax-Use Tax	23654000	B23611	3,046
	Accr Tax-FRTax-IncTx	23654110	B23611	1,108,444
	Overall Result			2,342,128
Interest Accrued	Accr Int-LTD	23720000	B2371	37,240
	Accr Int-LTD I/C	23730000	B2371	664,073
	Overall Result			701,313
Other current liabilities	Accr Vacation Pay	24120000	B241	170,342
	Accr Power	24120200	B241	156,381
	Accr Legal	24120300	B241	66,952
	Accr Wages	24120600	B241	237,669
	Accr Wages-NetAdjClr	24120699	B241	5,850
	Accr Insurance	24120700	B241	36,440
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	33,649
	Accr Retiree Medical	24121100	B241	23,400
	Accr DCP Contrib	24121200	B241	10,346
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	18,402
	Accr Severance	24121800	B241	0

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Structure	G/L Account	Account	NARUC	Sep 2020
	Accr Emp 401k Match	24122700	B241	7,486
	Accr Incentive Plan	24123000	B241	363,062
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,299
	Unclaimed A/P Checks	24133200	B241	13,360
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	160
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	3,817
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,778
	GRIR-Stock E - Mat	24161000	B241	67,067
	GRIR-Stock C - Chem	24163000	B241	40,472
	GRIR-Non-inventory	24164000	B241	103,395
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	(7)
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(25,288,067)
	CFO Sales Tax-CIS	24172100	B241	25,534,671
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	372
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	448,061
	Adv Constr-Current	25299900	B252	389,282
	Overall Result			2,428,058
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	40,014
	Adv Constr-NT ExtDep	25212000	B252	2,020,207
	Adv Constr-NT Hydr	25215000	B252	20,978
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	866,119
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	62,180
	Adv Constr-Tax Hydr	25225000	B252	5,672
	Adv Constr-Tax WIP	25227000	B252	524,862
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	661,963
	Adv Constr-Tax Hydr FIT	25245000	B252	9,845
	Adv Constr-Rcls Curr	25280000	B252	(389,282)
	Overall Result			3,903,807
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	25,612,638
	Def SIT Liab-Other	25321000	B283	7,212,312
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			32,842,618
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	146
	Unamort ITC-4%	25510200	B2551	27,639

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Structure	G/L Account	Account	NARUC	Sep 2020
	Unamort ITC-10%	25510300	B2551	116,672
	Overall Result			144,457
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	21,768,058
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	282,354
	RL-ITRR-Deficit Def	25622000	B253	(331,778)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(154,207)
	RL-ITRR-ITC GrUp3%	25626000	B253	30
	RL-ITRR-ITC GrUp4%	25626100	B253	17,645
	RL-ITRR-ITC GrUp10%	25626200	B253	67,338
	RL-ITRR-RegAssetRcl	25629000	B253	(4,885,172)
	RL-TaxCutJobAct - LT	25632300	B253	2,089,569
	RL-Refund to Cust	25632400	B253	47,370
	RL-Pension Tracker	25633000	B253	996,561
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	89,176
	RL-Other	25689900	B253	0
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	(1,598,828)
	Overall Result			18,388,116
Accrued Pension	Accr Pension Exp	26212000	B253	(854,373)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(854,373)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,280,006)
	Accr OPEB MedSubs	26221500	B253	120,662
	Overall Result			(1,159,344)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	2,730
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	2,330
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,281
	FIN 48 Reserve-Fed	26580000	B265	(14,591)
	FIN 48 Reserve-State	26581000	B265	204,403
	Overall Result			201,152
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,926,236
	CIAC-NT Ext Dep	27112000	B271	7,924,695
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,804
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,237,540
	CIAC-Tax Ext Dep	27122000	B271	17,608
	CIAC-Tax Svcs	27123000	B271	2,278,230
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	285,735
	CIAC-Tax WIP	27127000	B271	124,294
	CIAC-Tax Mains FIT	27141000	B271	336,109
	CIAC-Tax Services FIT	27143000	B271	97
	CIAC-Tax Hydr FIT	27145000	B271	40,783
	AccAmort CIAC-Other	27206000	B272	(5,194,192)
	AccAmort CIAC-Tax	27210000	B272	(1,007,457)
	Overall Result			17,940,787

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	680,576
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,585,308
	UP Struct&Imp TD	10130440	B3044	1,725,569
	UP Struct&Imp AG	10130450	B3045	4,020,934
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	767,741
	UP Pump Eq Electric	10131120	B3112	4,952,228
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	374,272
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	27,930,783
	UP Dist Reservoirs&St	10133000	B3304	14,063,063
	UP TD Mains	10133100	B3314	143,157,651
	UP Svcs	10133300	B3334	31,782,130
	UP Meters	10133410	B3344	14,956,936
	UP Meter Installs	10133420	B3344	19,829,866
	UP Hydrants	10133500	B3354	10,725,403
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,488,791
	UP Trans Equip	10134100	B3415	5,848,994
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	156,870
	UP Power Operated Eq	10134500	B3455	286,583
	UP Comm Equip	10134600	B3465	1,939,690
	UP Misc Equip	10134700	B3475	1,153,306
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	11,427
	CCNC Struct&Imp P	10630420	B3042	702,166
	CCNC Struct&Imp WT	10630430	B3043	10,377,526
	CCNC Struct&Imp TD	10630440	B3044	106,686
	CCNC Struct&Imp AG	10630450	B3045	787,161
	CCNC Lake-River&Othr	10630600	B3062	369,492
	CCNC Supply Mains	10630900	B3092	1,314,208
	CCNC Power Gnrtng Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	111,540
	CCNC Pump Eq Other	10631150	B3112	212,497
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,110,396
	CCNC Dist Resvrs&St	10633000	B3304	2,410,799
	CCNC TD MainsNotClss	10633100	B3314	14,083,762
	CCNC Svcs	10633300	B3334	494,533
	CCNC Meters	10633410	B3344	2,572,515
	CCNC Meter Installs	10633420	B3344	1,271,392
	CCNC Hydrants	10633500	B3354	515,913
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	5,516,245
	CCNC Othr P/E Intang	10633910	B3391	34,895
	CCNC Trans EqNotClss	10634100	B3415	851,730
	CCNC Stores Equip	10634200	B3425	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	CCNC Tool-Shop-GarEq	10634300	B3435	172,806
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	120,440
	CCNC Misc Equip	10634700	B3475	50,641
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			374,851,531
Construction Work In Progress	CWIP	10700000	B105	6,976,322
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	131,731
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			7,103,718
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(150,626,463)
	A/D - Salvage/Scrap	10802000	B1081	(4,555,865)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,702,034
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(109,522,430)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	276
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrdt	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(396,824)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(216,800)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	230,673
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	(1,281)
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	94,323
	USBK TN-1st Tech	13162610	B1312	612
	USBK TN-FiServ	13162611	B1312	5,409
	USBK TN-PennCrdt	13162612	B1312	165
	USBK TN-ERtrn-USBank	13162613	B1312	16
	USBK TN-CCEck ERetrn	13162614	B1312	(399)
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	113
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(20)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			(281,736)
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,708,298
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(919)
	A/R-NSF Clarificatn	14100999	B141	(31)
	Allow for Uncollect	14300000	B143	(670,461)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,945,469
	A/R Assoc Co-Recon	14510100	B142	240,488
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	101,822
	A/R AssocCo-Div Eqv	14573000	B145	2,330
	Misc A/R-Recon Acct	14610000	B142	525,422
	Misc A/R-Manual	14611000	B142	1,408
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	85,458
	Misc A/R-Employees	14613000	B142	(85)
	Misc A/R-Emp P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(19,075)
	Overall Result			15,920,125
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,149,003
	Overall Result			2,149,003
Materials and Supplies	Inventory-Plant Mat	15110000	B151	692,545
	Inventory-Chemicals	15130000	B151	114,104
	Inventory-Other M&S	15140000	B153	6,522
	Inventory-Price Diff	15199997	B153	0
	Overall Result			813,171
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	626,244
	Prepaid Insur	16520000	B162	116,613
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	36,266
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	32,881
	Prepaid Other-Global	16550010	B162	98,727
	Reg Asset-OCA tax	16611000	B174	0
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			926,732
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	281,282
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(644,219)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,192
	RA-UnamortDebtExpI/C	18661500	B181	1,195,775
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	RA-Def Vacation Pay	18680101	B174	277,527
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	219,585
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	635,869
	RA-Other	18689900	B1862	0
	Overall Result			7,247,899
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	69,359
	LTA-OP Lease Assets	18750000	B181	7,912
	Overall Result			77,271
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	281,282
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(644,219)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,192
	RA-UnamortDebtExpI/C	18661500	B181	1,195,775
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	277,527
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	219,585
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	635,869
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	69,359
	LTA-OP Lease Assets	18750000	B1862	7,912
	Overall Result			7,325,170
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,611,521
	Overall Result			41,611,521
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			2,832,623
	Overall Result			41,256,471
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(304,069)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,676,252
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(304,069)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,676,252
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	27,751,820
	IHC Clear Out Pymt	23121001	B234	(31,678)

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			39,513,505
Accounts Payable	A/P-Recon Acct	23410000	B231	929,642
	A/P I/C-Recon	23410100	B231	330,125
	A/P-Pcard	23411000	B231	0
	Pcard Distributed	23411001	B231	19,268
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	177,290
	A/P-Wrkbasket Acctl	23430600	B231	89,805
	A/P-Pcard Accrual	23430700	B231	16,795
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	65,538
	A/P-Proj Cost Acctl	23435000	B231	4,369,082
	A/P-GRIR CapSvc	23436000	B231	46,541
	A/P Assoc Co	23510000	B233	5,317
	A/P Assoc Co-SCoBill	23520000	B233	(879,577)
	A/P Assoc Co-SCoBill	23520001	B233	827,035
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,996,860
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(186,092)
	Accr FIT-Prior Yrs	23622000	B23612	273,465
	Accr SIT-Current Yr	23631000	B23612	(217,503)
	Accr SIT-Prior Yrs	23632000	B23612	(1,339,643)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	52,380
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	3,036,521
	Accr Tax-Use Tax	23654000	B23611	3,717
	Accr Tax-FRTax-IncTx	23654110	B23611	1,161,444
	Overall Result			2,784,288
Interest Accrued	Accr Int-LTD	23720000	B2371	74,480
	Accr Int-LTD I/C	23730000	B2371	869,533
	Overall Result			944,013
Other current liabilities	Accr Vacation Pay	24120000	B241	277,527
	Accr Power	24120200	B241	156,559
	Accr Legal	24120300	B241	48,687
	Accr Wages	24120600	B241	292,705
	Accr Wages-NetAdjClr	24120699	B241	6,900
	Accr Insurance	24120700	B241	52,087
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	25,943
	Accr DCP Contrib	24121200	B241	13,072
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	15,443
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	Accr Emp 401k Match	24122700	B241	9,393
	Accr Incentive Plan	24123000	B241	403,403
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,307
	Unclaimed A/P Checks	24133200	B241	13,340
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	5,977
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,781
	GRIR-Stock E - Mat	24161000	B241	82,398
	GRIR-Stock C - Chem	24163000	B241	36,534
	GRIR-Non-inventory	24164000	B241	122,916
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	52
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(25,559,402)
	CFO Sales Tax-CIS	24172100	B241	25,861,446
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	475,339
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	389,282
	Overall Result			2,741,498
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	40,014
	Adv Constr-NT ExtDep	25212000	B252	2,020,207
	Adv Constr-NT Hydr	25215000	B252	20,978
	Adv Constr-NT WIP	25217000	B252	1,431
	Adv Constr-Tax Mains	25221000	B252	899,154
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	62,180
	Adv Constr-Tax Hydr	25225000	B252	12,447
	Adv Constr-Tax WIP	25227000	B252	502,956
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	694,998
	Adv Constr-Tax Hydr FIT	25245000	B252	16,620
	Adv Constr-Rcls Curr	25280000	B252	(389,282)
	Overall Result			3,962,952
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	25,603,492
	Def SIT Liab-Other	25321000	B283	7,293,237
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			32,914,397
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	97
	Unamort ITC-4%	25510200	B2551	27,242

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Oct 2020
	Unamort ITC-10%	25510300	B2551	110,963
	Overall Result			138,302
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	21,299,156
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	281,132
	RL-ITRR-Deficit Def	25622000	B253	(330,341)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(153,519)
	RL-ITRR-ITC GrUp3%	25626000	B253	20
	RL-ITRR-ITC GrUp4%	25626100	B253	17,391
	RL-ITRR-ITC GrUp10%	25626200	B253	64,037
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	1,998,718
	RL-Refund to Cust	25632400	B253	31,580
	RL-Pension Tracker	25633000	B253	1,011,455
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	121,398
	RL-Other	25689900	B253	(54,077)
	RL-Cost of Removal	25700000	B1081	(13,075,221)
	RL-COR RWIP	25710000	B1862	(1,254,566)
	Overall Result			9,957,161
Accrued Pension	Accr Pension Exp	26212000	B253	(841,252)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(841,252)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,364,854)
	Accr OPEB MedSubs	26221500	B253	124,207
	Overall Result			(1,240,647)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	0
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	0
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	6,131
	FIN 48 Reserve-Fed	26580000	B265	(14,591)
	FIN 48 Reserve-State	26581000	B265	204,403
	Overall Result			195,943
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,926,236
	CIAC-NT Ext Dep	27112000	B271	7,924,695
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,804
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,241,608
	CIAC-Tax Ext Dep	27122000	B271	17,608
	CIAC-Tax Svcs	27123000	B271	2,278,230
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	286,401
	CIAC-Tax WIP	27127000	B271	120,389
	CIAC-Tax Mains FIT	27141000	B271	340,176
	CIAC-Tax Services FIT	27143000	B271	97
	CIAC-Tax Hydr FIT	27145000	B271	41,450
	AccAmort CIAC-Other	27206000	B272	(5,214,673)
	AccAmort CIAC-Tax	27210000	B272	(1,013,542)
	Overall Result			17,919,784

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	680,576
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,585,308
	UP Struct&Imp TD	10130440	B3044	1,725,569
	UP Struct&Imp AG	10130450	B3045	4,020,934
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	767,741
	UP Pump Eq Electric	10131120	B3112	5,092,168
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	389,635
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	28,019,241
	UP Dist Resrvrs&St	10133000	B3304	14,063,063
	UP TD Mains	10133100	B3314	143,334,759
	UP Svcs	10133300	B3334	31,807,960
	UP Meters	10133410	B3344	14,968,299
	UP Meter Installs	10133420	B3344	19,835,504
	UP Hydrants	10133500	B3354	10,726,859
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,551,979
	UP Trans Equip	10134100	B3415	5,848,994
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	738,938
	UP Laboratory Equip	10134400	B3445	156,870
	UP Power Operated Eq	10134500	B3455	286,583
	UP Comm Equip	10134600	B3465	1,939,690
	UP Misc Equip	10134700	B3475	1,153,306
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	11,427
	CCNC Struct&Imp P	10630420	B3042	682,796
	CCNC Struct&Imp WT	10630430	B3043	10,850,047
	CCNC Struct&Imp TD	10630440	B3044	106,686
	CCNC Struct&Imp AG	10630450	B3045	787,161
	CCNC Lake-River&Othr	10630600	B3062	400,348
	CCNC Supply Mains	10630900	B3092	1,276,147
	CCNC Power Gnrtm Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	47,974
	CCNC Pump Eq Other	10631150	B3112	122,299
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,022,549
	CCNC Dist Resrvrs&St	10633000	B3304	2,410,799
	CCNC TD MainsNotClss	10633100	B3314	14,174,670
	CCNC Svcs	10633300	B3334	531,994
	CCNC Meters	10633410	B3344	2,701,698
	CCNC Meter Installs	10633420	B3344	1,266,324
	CCNC Hydrants	10633500	B3354	546,246
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	5,551,010
	CCNC Othr P/E Intang	10633910	B3391	34,895
	CCNC Trans EqNotClss	10634100	B3415	851,730
	CCNC Stores Equip	10634200	B3425	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
	CCNC Tool-Shop-GarEq	10634300	B3435	180,138
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	121,548
	CCNC Misc Equip	10634700	B3475	50,641
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			375,910,234
Construction Work In Progress	CWIP	10700000	B105	6,835,260
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	211,204
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	(4,335)
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			7,042,129
Utility Plant Accumulated Depreciation/Amortizat	A/D - UP in Service	10801000	B1081	(151,440,472)
	A/D - Salvage/Scrap	10802000	B1081	(4,565,509)
	A/D - Asset Sale	10803000	B1081	(9,860)
	A/D - Original Cost	10804000	B1081	45,747,221
	A/D - Reg Asset	10810000	B1081	(32,277)
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			(110,300,898)
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	200
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	63
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	(244,441)
	PNC AWCC-PR-Out ACH	13140202	B1312	0
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	(211,068)
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	399,367
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	84,300
	USBK TN-1st Tech	13162610	B1312	458
	USBK TN-FiServ	13162611	B1312	6,517
	USBK TN-PennCrd	13162612	B1312	106
	USBK TN-ERtrn-USBank	13162613	B1312	16
	USBK TN-CCEck ERetrn	13162614	B1312	0
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	69
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0
	Suntrust TN-Wire	13180101	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	(20)
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			37,567
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,599,356
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	0
	A/R-Pymt Clarificatn	14100998	B141	(819)
	A/R-NSF Clarificatn	14100999	B141	(31)
	Allow for Uncollect	14300000	B143	(665,016)
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,793,364
	A/R Assoc Co-Recon	14510100	B142	222,216
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	161,640
	A/R AssocCo-Div Eqv	14573000	B145	2,330
	Misc A/R-Recon Acct	14610000	B142	517,594
	Misc A/R-Manual	14611000	B142	9,645
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	89,003
	Misc A/R-Employees	14613000	B142	(85)
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	(19,075)
	Overall Result			15,710,123
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,821,076
	Overall Result			1,821,076
Materials and Supplies	Inventory-Plant Mat	15110000	B151	741,279
	Inventory-Chemicals	15130000	B151	127,442
	Inventory-Other M&S	15140000	B153	11,492
	Inventory-Price Diff	15199997	B153	0
	Overall Result			880,212
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	547,963
	Prepaid Insur	16520000	B162	62,375
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	18,133
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	19,373
	Prepaid Other-Global	16550010	B162	56,302
	Reg Asset-OCA tax	16611000	B174	0
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			720,146
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	273,713
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(648,749)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,003
	RA-UnamortDebtExpI/C	18661500	B181	1,190,102
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
	RA-Def Vacation Pay	18680101	B174	277,527
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	217,249
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	649,376
	RA-Other	18689900	B1862	0
	Overall Result			7,241,109
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,050
	LTA-OP Lease Assets	18750000	B181	7,765
	Overall Result			75,815
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	94,950
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,968,977
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	273,713
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083
	RA-ITRtR-Accu Amort	18505500	B1862	(648,749)
	RA-ITRtR-RegLiab Rec	18506000	B1862	0
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	13,003
	RA-UnamortDebtExpI/C	18661500	B181	1,190,102
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	0
	RA-COR RWIP	18680100	B1862	0
	RA-Def Vacation Pay	18680101	B174	277,527
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	217,249
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	649,376
	RA-Other	18689900	B1862	0
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	68,050
	LTA-OP Lease Assets	18750000	B1862	7,765
	Overall Result			7,316,925
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,613,737
	Overall Result			41,613,737
Retained Earnings	R/E at Acq I/C	21021000	B215	(506,376)
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			3,156,484
	Overall Result			41,580,331
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(302,726)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,677,595
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discst-Inside	22110400	B221	(302,726)
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,677,595
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	28,124,996
	IHC Clear Out Pymt	23121001	B234	(19,796)

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Structure	G/L Account	Account	NARUC	Nov 2020
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			39,898,564
Accounts Payable	A/P-Recon Acct	23410000	B231	824,358
	A/P I/C-Recon	23410100	B231	537,924
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	3,334
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	183,612
	A/P-Wrkbasket Acctl	23430600	B231	63,212
	A/P-Pcard Accrual	23430700	B231	16,708
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	63,262
	A/P-Proj Cost Acctl	23435000	B231	3,175,692
	A/P-GRIR CapSvc	23436000	B231	51,860
	A/P Assoc Co	23510000	B233	7,592
	A/P Assoc Co-SCoBill	23520000	B233	(725,213)
	A/P Assoc Co-SCoBill	23520001	B233	853,772
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	(74)
	CFO-SLPP Rcv IC-CIS	23540101	B233	(64)
	CFO-InHomeRcv IC-CIS	23540201	B233	(23)
	CFO-WLPP/SLPP IC-CIS	23540301	B233	(126)
	CFO-WL/SL/IH IC-CIS	23540401	B233	(45)
	I/C System Clearing	23599999	B233	0
	Overall Result			5,056,112
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	(330,659)
	Accr FIT-Prior Yrs	23622000	B23612	273,465
	Accr SIT-Current Yr	23631000	B23612	(268,140)
	Accr SIT-Prior Yrs	23632000	B23612	(709,752)
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	57,635
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	3,336,160
	Accr Tax-Use Tax	23654000	B23611	3,901
	Accr Tax-FRTax-IncTx	23654110	B23611	583,000
	Overall Result			2,945,609
Interest Accrued	Accr Int-LTD	23720000	B2371	111,720
	Accr Int-LTD I/C	23730000	B2371	1,073,225
	Overall Result			1,184,945
Other current liabilities	Accr Vacation Pay	24120000	B241	277,527
	Accr Power	24120200	B241	134,126
	Accr Legal	24120300	B241	56,170
	Accr Wages	24120600	B241	313,075
	Accr Wages-NetAdjClr	24120699	B241	6,950
	Accr Insurance	24120700	B241	59,833
	Accr Insur Retro Adj	24120710	B241	(17,580)
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	26,388
	Accr Retiree Medical	24121100	B241	28,410
	Accr DCP Contrib	24121200	B241	13,811
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	17,347
	Accr Severance	24121800	B241	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
	Accr Emp 401k Match	24122700	B241	9,774
	Accr Incentive Plan	24123000	B241	443,743
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,314
	Unclaimed A/P Checks	24133200	B241	13,340
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	0
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	8,749
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	1,785
	GRIR-Stock E - Mat	24161000	B241	75,676
	GRIR-Stock C - Chem	24163000	B241	55,160
	GRIR-Non-inventory	24164000	B241	153,303
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	111
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	(25,869,193)
	CFO Sales Tax-CIS	24172100	B241	26,127,067
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	222,917
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	0
	Adv Constr-Current	25299900	B252	389,282
	Overall Result			2,549,084
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	40,014
	Adv Constr-NT ExtDep	25212000	B252	2,020,207
	Adv Constr-NT Hydr	25215000	B252	20,978
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	963,042
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	62,180
	Adv Constr-Tax Hydr	25225000	B252	12,447
	Adv Constr-Tax WIP	25227000	B252	674,485
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	758,885
	Adv Constr-Tax Hydr FIT	25245000	B252	16,620
	Adv Constr-Rcls Curr	25280000	B252	(389,282)
	Overall Result			4,260,825
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	25,837,605
	Def SIT Liab-Other	25321000	B283	7,374,163
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			33,229,436
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	49
	Unamort ITC-4%	25510200	B2551	26,845

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Nov 2020
	Unamort ITC-10%	25510300	B2551	105,254
	Overall Result			132,148
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	20,830,254
	RL-ITRR-ExcDfAFUDCFIT	25621100	B253	279,910
	RL-ITRR-Deficit Def	25622000	B253	(328,904)
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	(152,832)
	RL-ITRR-ITC GrUp3%	25626000	B253	10
	RL-ITRR-ITC GrUp4%	25626100	B253	17,137
	RL-ITRR-ITC GrUp10%	25626200	B253	60,736
	RL-ITRR-RegAssetRcl	25629000	B253	0
	RL-TaxCutJobAct - LT	25632300	B253	1,907,867
	RL-Refund to Cust	25632400	B253	15,790
	RL-Pension Tracker	25633000	B253	1,026,349
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	127,425
	RL-Other	25689900	B253	(63,238)
	RL-Cost of Removal	25700000	B1081	(13,143,330)
	RL-COR RWIP	25710000	B1862	(1,187,033)
	Overall Result			9,390,140
Accrued Pension	Accr Pension Exp	26212000	B253	(921,921)
	Accr Pension (SRP)	26215000	B253	(0)
	Overall Result			(921,921)
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	(1,449,702)
	Accr OPEB MedSubs	26221500	B253	127,752
	Overall Result			(1,321,950)
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	0
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	0
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	5,981
	FIN 48 Reserve-Fed	26580000	B265	(14,591)
	FIN 48 Reserve-State	26581000	B265	204,403
	Overall Result			195,793
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,926,236
	CIAC-NT Ext Dep	27112000	B271	7,924,695
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,804
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,247,720
	CIAC-Tax Ext Dep	27122000	B271	17,608
	CIAC-Tax Svcs	27123000	B271	2,278,230
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	286,401
	CIAC-Tax WIP	27127000	B271	127,789
	CIAC-Tax Mains FIT	27141000	B271	346,289
	CIAC-Tax Services FIT	27143000	B271	97
	CIAC-Tax Hydr FIT	27145000	B271	41,450
	AccAmort CIAC-Other	27206000	B272	(5,235,154)
	AccAmort CIAC-Tax	27210000	B272	(1,019,639)
	Overall Result			17,912,831

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	1,765,791
	UP Struct&Imp SS	10130410	B3042	680,576
	UP Struct&Imp P	10130420	B3042	6,795,692
	UP Struct&Imp WT	10130430	B3043	18,584,632
	UP Struct&Imp TD	10130440	B3044	1,725,569
	UP Struct&Imp AG	10130450	B3045	4,031,053
	UP Lake&River&Other	10130600	B3062	593,639
	UP Supply Mains	10130900	B3092	109,873
	UP Pwr Generatn Equ	10131000	B3102	767,741
	UP Pump Eq Electric	10131120	B3112	5,100,572
	UP Pump Eq Diesel	10131130	B3112	119,296
	UP Pump Equip Other	10131150	B3112	398,383
	UP Pump Eq SS	10131152	B3112	2,622,912
	UP Pump Eq WT	10131153	B3112	0
	UP WT Equipment	10132010	B3203	28,019,241
	UP Dist Reservrs&St	10133000	B3304	14,063,063
	UP TD Mains	10133100	B3314	143,316,970
	UP Svcs	10133300	B3334	31,887,160
	UP Meters	10133410	B3344	15,312,648
	UP Meter Installs	10133420	B3344	20,197,332
	UP Hydrants	10133500	B3354	10,726,859
	UP Other P/E Intang	10133910	B3391	401,055
	UP Other P/E SS	10133920	B3392	223,453
	UP Office Furn&Eq	10134010	B3405	12,563,321
	UP Trans Equip	10134100	B3415	5,848,994
	UP Stores Equip	10134200	B3425	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	658,817
	UP Laboratory Equip	10134400	B3445	156,870
	UP Power Operated Eq	10134500	B3455	286,583
	UP Comm Equip	10134600	B3465	2,005,412
	UP Misc Equip	10134700	B3475	462,783
	UP Other Tangbl Prop	10134800	B3485	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0
	Utility Plant Purchased or Sold	10400000	B104	6,147,779
	CCNC Ld&Ld Rights A	10630360	B3035	896,090
	CCNC Struct&Imp SS	10630410	B3042	11,427
	CCNC Struct&Imp P	10630420	B3042	682,796
	CCNC Struct&Imp WT	10630430	B3043	11,645,258
	CCNC Struct&Imp TD	10630440	B3044	106,686
	CCNC Struct&Imp AG	10630450	B3045	795,740
	CCNC Lake-River&Othr	10630600	B3062	417,448
	CCNC Supply Mains	10630900	B3092	1,276,960
	CCNC Power Gnrtn Eq	10631000	B3102	0
	CCNC Pump Eq Electrc	10631120	B3112	39,570
	CCNC Pump Eq Other	10631150	B3112	1,479,619
	CCNC Pumping Eq SS	10631152	B3112	3,449
	CCNC WT Eq Non-Media	10632010	B3203	2,015,402
	CCNC Dist Resrvrs&St	10633000	B3304	2,410,799
	CCNC TD MainsNotClss	10633100	B3314	16,763,924
	CCNC Svcs	10633300	B3334	371,300
	CCNC Meters	10633410	B3344	2,604,226
	CCNC Meter Installs	10633420	B3344	1,111,699
	CCNC Hydrants	10633500	B3354	586,838
	CCNC Other P/E SS	10633920	B3392	0
	CCNC Office Furn&Eq	10634010	B3405	5,697,045
	CCNC Othr P/E Intang	10633910	B3391	34,895
	CCNC Trans EqNotClss	10634100	B3415	1,388,520
	CCNC Stores Equip	10634200	B3425	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	CCNC Tool-Shop-GarEq	10634300	B3435	180,138
	CCNC Laboratory Eq	10634400	B3445	0
	CCNC Power Oper Eq	10634500	B3455	92,905
	CCNC Comm Equip	10634600	B3465	58,830
	CCNC Misc Equip	10634700	B3475	50,641
	CCNC Other Tangible Property	10634800	B3485	15,821
	Overall Result			387,159,250
Construction Work In Progress	CWIP	10700000	B105	4,932,014
	CWIP-WB Accrual	10780000	B105	0
	CWIP-EngClearDist OH	10780110	B105	0
	CWIP-EngClear Eng OH	10780120	B105	0
	CWIP-Mgmt Study-AMR	10780130	B105	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0
	CWIP - Suspended CWIP Rese	10780160	B105	-22,564
	CWIP-CapSttlmnt Clr	10790000	B105	0
	Overall Result			4,909,451
Utility Plant Accumulated Depreciation/Amortization	A/D - UP in Service	10801000	B1081	-152,272,944
	A/D - Salvage/Scrap	10802000	B1081	-4,568,269
	A/D - Asset Sale	10803000	B1081	-9,860
	A/D - Original Cost	10804000	B1081	46,537,304
	A/D - Reg Asset	10810000	B1081	-32,277
	A/Amort - UP in Srvc	10840000	B1101	0
	A/Amort - UP Cap Lse	10850000	B1101	0
	Overall Result			-110,346,047
Utility Plant Adjustments	UPAA - Neg Post 1/1/06	11430000	B114	-3,749,579
	Overall Result			-3,749,579
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000
	BNYM TN-CustDD	13122606	B1312	0
	BNYM TN-Cust ACH	13122607	B1312	0
	BNYM TN-Cust LBX	13122608	B1312	0
	BNYM TN-ORCC	13122609	B1312	0
	BNYM TN-1st Tech	13122610	B1312	0
	BNYM TN-FiServ	13122611	B1312	0
	BNYM TN-PennCrd	13122612	B1312	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0
	BNYM TN-Cust ARC	13122615	B1312	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0
	BNYM TN-Misc	13122617	B1312	0
	BNYM TN-Client Srvc	13122618	B1312	0
	PNC AWCC-Conc	13140000	B1312	0
	PNC AWCC-C-InWr/ACH	13140004	B1312	0
	PNC AWCC-A/P-Out Chk	13140103	B1312	-555,469
	PNC AWCC-PR-Out ACH	13140202	B1312	-100
	PNC AWCC-PR-Out Chk	13140203	B1312	0
	PNC AWCC-Cust Ref	13140300	B1312	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	-231,135
	PNC AWCC-Misc Items Lockbo	13140604	B234	0
	USBK TN - Main	13162600	B1312	135,062
	USBK TN-CustDD	13162606	B1312	0
	USBK TN - Cust ACH	13162607	B1312	0
	USBK TN-Cust LBX	13162608	B1312	0
	USBK TN-CC & ECheck	13162609	B1312	110,794
	USBK TN-1st Tech	13162610	B1312	525
	USBK TN-FiServ	13162611	B1312	6,547
	USBK TN-PennCrd	13162612	B1312	0
	USBK TN-ERtrn-USBank	13162613	B1312	0
	USBK TN-CCEck ERetrn	13162614	B1312	-712
	USBK TN-Cust ARC	13162615	B1312	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	64
	USBK TN-Misc Dr/Cr	13162617	B1312	0
	Suntrust TN	13180100	B1312	0

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	Suntrust TN-Wire	13180101	B1312	0
	Suntrust TN-LBX	13180108	B1312	0
	Suntrust TN-NSF	13180116	B1312	0
	First Volunteer Bank	13182600	B1312	0
	Cash Clearg-MixdPymt	13199002	B1312	0
	Cash Clearg-MI's	13199004	B1312	0
	Cash Clearg-ORCOM	13199005	B1312	0
	Petty Cash	13500000	B134	0
	Overall Result			-532,424
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	3,379,053
	A/R-Customer - ECIS	14100003	B141	0
	A/R-Customer-Clear	14100099	B141	458,864
	A/R-Pymt Clarificatn	14100998	B141	-60
	A/R-NSF Clarificatn	14100999	B141	115
	Allow for Uncollect	14300000	B143	-681,584
	Allow Uncoll-CISConv	14399999	B143	0
	A/R Assoc Co-Misc	14510000	B145	11,625,669
	A/R Assoc Co-Recon	14510100	B142	202,813
	I/C Syst Clearng-CIS	14510600	B145	0
	A/R Assoc Co-SCBill	14511001	B145	105,854
	A/R AssocCo-Div Eqv	14573000	B145	5,058
	Misc A/R-Recon Acct	14610000	B142	695,885
	Misc A/R-Manual	14611000	B142	1,416
	Misc A/R-Retro Ins	14611200	B142	0
	Misc A/R-Liab Ins	14611300	B142	0
	Misc A/R-Med Subsidy	14611500	B142	82,233
	Misc A/R-Employees	14613000	B142	-114
	Misc A/R-Empl P/R	14613100	B142	0
	Misc Rec-Allowance	14620000	B142	-18,753
	Overall Result			15,856,450
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	1,785,391
	Overall Result			1,785,391
Materials and Supplies	Inventory-Plant Mat	15110000	B151	843,029
	Inventory-Chemicals	15130000	B151	149,309
	Inventory-Other M&S	15140000	B153	4,006
	Inventory-Price Diff	15199997	B153	0
	Overall Result			996,344
Other current assets	Other Special Dep	16410000	B133	16,000
	Prepaid Taxes	16510000	B162	469,683
	Prepaid Insur	16520000	B162	8,136
	Prepaid Insur - I/C	16525000	B162	0
	Prepaid PUC/PSC	16530000	B162	0
	Prepaid Audit Fees	16540000	B162	0
	Prepaid Other	16550000	B162	5,750
	Prepaid Other-Global	16550010	B162	12,549
	Reg Asset-OCA tax	16611000	B174	129,989
	Reg Asset-OCA non tax	16612000	B174	0
	Overall Result			642,107
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	108,110
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,727,143
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	221,235
	RA-ITRtR-St TaxChge	18505100	B1862	2,622,468
	RA-ITRtR-Accu Amort	18505500	B1862	-653,278
	RA-ITRtR-RegLiab Rec	18506000	B1862	-4,025,678
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	12,815
	RA-UnamortDebtExpI/C	18661500	B181	1,184,428
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	13,229,303
	RA-COR RWIP	18680100	B1862	1,468,507

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	Reg Asset- Closing Costs	18680162	B1862	10,000
	RA-Make-WholePremium	18680218	B1862	214,913
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	648,311
	RA-Other	18689900	B1862	279,080
	Overall Result			17,080,235
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,742
	LTA-OP Lease Assets	18750000	B181	3,809
	Overall Result			70,551
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	108,110
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,727,143
	RA-ITRtR-Plant F/T	18504000	B1862	0
	RA-ITRtR-Other	18504500	B1862	221,235
	RA-ITRtR-St TaxChge	18505100	B1862	2,622,468
	RA-ITRtR-Accu Amort	18505500	B1862	-653,278
	RA-ITRtR-RegLiab Rec	18506000	B1862	-4,025,678
	RA-Def Rate Case	18620000	B1861	0
	RA-Purch Prem R-t-R	18650000	B1862	0
	RA-Unamort Debt Exp	18661000	B181	12,815
	RA-UnamortDebtExpI/C	18661500	B181	1,184,428
	RA-Def Pension	18641000	B1862	0
	RA-Cost of Removal	18680000	B1081	13,229,303
	RA-COR RWIP	18680100	B1862	1,468,507
	RA-Def Vacation Pay	18680101	B174	0
	RA-FAS112 Costs	18680126	B1862	0
	RA-Depr Study	18680131	B1862	0
	RA-Cost of Svc Study	18680132	B1862	0
	RA-Mgmt Study	18680154	B1862	0
	RA-Make-WholePremium	18680218	B1862	214,913
	RA - Enterprise Solutions	18680226	B1862	32,878
	Reg Asset - Pandemic Costs	18680228	B1861	648,311
	RA-Other	18689900	B1862	279,080
	LTA-Prelim Fin Exp	18711000	B1862	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	66,742
	LTA-OP Lease Assets	18750000	B1862	3,809
	Overall Result			17,140,786
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235
	Overall Result			13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,595,367
	Overall Result			41,595,367
Retained Earnings	R/E at Acq I/C	21021000	B215	-506,376
	R/E Since Acquis	21024000	B215	38,914,816
	R/E Retro	21025000	B215	15,408
	Net Profit			-2,200,677
	Overall Result			36,223,170
Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	-301,383
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,678,938
Total Long Term Debt	Bonds	22110000	B221	5,700,000
	Debt Discr-Inside	22110400	B221	-301,383
	Bonds-Interco	22115000	B221	82,280,321
	Overall Result			87,678,938
Short-Term Debt	N/P Assoc Co	23120000	B234	0
	IHC Bank	23121000	B234	32,348,814
	IHC Clear Out Pymt	23121001	B234	726,101

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	IHC Payment Clr	23121003	B234	0
	IHC Clear Inter	23121005	B234	0
	N/P Term Loans - Intercompa	23140005	B234	11,793,364
	Overall Result			44,868,279
Accounts Payable	A/P-Recon Acct	23410000	B231	1,291,602
	A/P I/C-Recon	23410100	B231	367,522
	A/P-Pcard	23411000	B231	0
	PCard Distributed	23411001	B231	17,629
	A/P-Contrctd Svc	23412200	B231	0
	A/P-Miscellaneous	23430000	B231	53,721
	A/P-Wrkbasket Accrl	23430600	B231	60,849
	A/P-Pcard Accrual	23430700	B231	12,122
	A/P-Gcard Clear	23411400	B231	0
	A/P-Pcard Clear	23411500	B231	0
	A/P-Misc Global	23431000	B231	109,612
	A/P-Proj Cost Accrl	23435000	B231	2,804,323
	A/P-GRIR CapSvc	23436000	B231	38,065
	A/P Assoc Co	23510000	B233	-157,376
	A/P Assoc Co-SCoBill	23520000	B233	-692,132
	A/P Assoc Co-SCoBill	23520001	B233	1,088,338
	CFO-WLPP Interco	23530000	B233	90
	CFO-SLPP Interco	23530100	B233	36
	CFO-In Home Interco	23530200	B233	27
	CFO-WLPP/SLPP I/C	23530300	B233	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	-74
	CFO-SLPP Rcv IC-CIS	23540101	B233	-64
	CFO-InHomeRcv IC-CIS	23540201	B233	-23
	CFO-WLPP/SLPP IC-CIS	23540301	B233	-126
	CFO-WL/SL/IH IC-CIS	23540401	B233	-45
	I/C System Clearing	23599999	B233	0
	Overall Result			4,994,276
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	-825,319
	Accr FIT-Prior Yrs	23622000	B23612	301,939
	Accr SIT-Current Yr	23631000	B23612	-451,900
	Accr SIT-Prior Yrs	23632000	B23612	-871,593
	Accr Tax-FUTA	23652000	B23611	0
	Accr Tax-FICA	23652100	B23611	44,948
	Accr Tax-SUTA	23652200	B23611	0
	Accr Tax-P/R Tax Clr	23652300	B23611	0
	Accr Tax-Property	23653000	B23611	3,603,290
	Accr Tax-Use Tax	23654000	B23611	2,178
	Accr Tax-FRTax-IncTx	23654110	B23611	694,933
	Overall Result			2,498,475
Interest Accrued	Accr Int-LTD	23720000	B2371	148,960
	Accr Int-LTD I/C	23730000	B2371	799,185
	Overall Result			948,145
Other current liabilities	Accr Vacation Pay	24120000	B241	129,989
	Accr Power	24120200	B241	147,017
	Accr Legal	24120300	B241	51,003
	Accr Wages	24120600	B241	114,999
	Accr Wages-NetAdjClr	24120699	B241	8,000
	Accr Insurance	24120700	B241	14,397
	Accr Insur Retro Adj	24120710	B241	-69,166
	Accr Insur Unfunded	24120720	B241	0
	Accr Waste Disposal	24121000	B241	47,884
	Accr Retiree Medical	24121100	B241	32,400
	Accr DCP Contrib	24121200	B241	17,721
	Acc Health Save Acct	24121300	B241	0
	Accr Bank Fees	24121400	B241	18,714
	Accr Severance	24121800	B241	0
	Refund Rates Under Bond	24122500	B241	141,268

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	Accr Emp 401k Match	24122700	B241	12,331
	Accr Incentive Plan	24123000	B241	470,816
	Accr Incentive Plan	24126000	B241	0
	Accr Paving	24126200	B241	0
	Accr Litigation	24126300	B241	0
	Accr Audit Fees	24126500	B241	0
	Unclaimed Cust Crdts	24133000	B241	1,325
	Unclaimed A/P Checks	24133200	B241	13,340
	Unclaimed Wages	24133300	B241	0
	WH PR-Union Dues	24142001	B241	0
	WH PR-Charity Contr	24142002	B241	0
	WH PR-401k Contribs	24142006	B241	20,307
	WH PR-Flex Spending	24142005	B241	0
	WH PR-Garnishments	24142008	B241	0
	WH PR-Life Insur	24142009	B241	0
	WH PRTx Coll Pay FIT	24142010	B241	0
	WH PRTx Coll PayFICA	24142013	B241	0
	WH PR-ESPP	24142014	B241	6,602
	WH PR-Tax Coll SIT	24142100	B241	0
	OP Lease Liab-Curr	24150000	B241	894
	GRIR-Stock E - Mat	24161000	B241	99,329
	GRIR-Stock C - Chem	24163000	B241	41,243
	GRIR-Non-inventory	24164000	B241	575,374
	GRIR-Freight	24165000	B241	0
	GRIR-CapEx Accr'l Rcl	24166000	B241	0
	CFO Miscellaneous	24171000	B241	0
	CFO Cust Pledged	24171006	B241	170
	CFO MC/Swr Rev/Cash	24171011	B241	0
	CFO Sales Tax	24172000	B241	-26,126,489
	CFO Sales Tax-CIS	24172100	B241	26,386,188
	CFO Gr Receipts Tax	24173000	B241	0
	RL-TaxCutJobAct-Curr	24199500	B253	0
	Def Rev-Curr Portion	24199700	B241	0
	Other CurrLiab/Tax	24199800	B241	0
	Other CurrLiab/NonTx	24199900	B241	458,864
	Adv Constr-Current	25299900	B252	377,719
	Overall Result			2,992,239
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	40,014
	Adv Constr-NT ExtDep	25212000	B252	2,025,177
	Adv Constr-NT Hydr	25215000	B252	20,978
	Adv Constr-NT WIP	25217000	B252	0
	Adv Constr-Tax Mains	25221000	B252	955,629
	Adv Constr-Tax Ext Dep	25222000	B252	81,250
	Adv Constr-Tax Svcs	25223000	B252	55,481
	Adv Constr-Tax Hydr	25225000	B252	12,447
	Adv Constr-Tax WIP	25227000	B252	2,011,830
	Adv Constr-Tax SIT	25230000	B252	0
	Adv Constr-Tax Mains FIT	25241000	B252	751,473
	Adv Constr-Tax Hydr FIT	25245000	B252	16,620
	Adv Constr-Rcls Curr	25280000	B252	-377,719
	Overall Result			5,593,180
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668
	Def FIT Liab-Other	25311000	B283	26,152,155
	Def SIT Liab-Other	25321000	B283	7,374,680
	Def FIT Liab-Curr	25340000	B23612	0
	Def FIT Asset-Curr	25349000	B174	0
	Def SIT Liab-Curr	25350000	B23612	0
	Def SIT Asset-Curr	25359000	B174	0
	Overall Result			33,544,503
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	0
	Unamort ITC-4%	25510200	B2551	26,448
	Unamort ITC-10%	25510300	B2551	99,545

TENNESSEE AMERICAN WATER - BALANCE SHEET

Structure	G/L Account	Account	NARUC	Dec 2020
	Overall Result			125,993
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	19,500,212
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	231,663
	RL-ITRR-Deficit Def	25622000	B253	-272,212
	RL-ITRR-ExcDef SIT	25623000	B253	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	-126,472
	RL-ITRR-ITC GrUp3%	25626000	B253	0
	RL-ITRR-ITC GrUp4%	25626100	B253	9,357
	RL-ITRR-ITC GrUp10%	25626200	B253	35,221
	RL-ITRtR-RegAssetRcl	25629000	B253	-4,025,678
	RL-TaxCutJobAct - LT	25632300	B253	1,817,016
	RL-Refund to Cust	25632400	B253	305,668
	RL-Pension Tracker	25633000	B253	1,041,243
	RL-Gain on Debt	25633500	B253	0
	Reg Liab - Pandemic Costs	25636000	B253	135,508
	Reg Liab - Jasper Highlands Pd	25637000	B253	865,800
	RL-Other	25689900	B253	0
	RL-Cost of Removal	25700000	B1081	0
	RL-COR RWIP	25710000	B1862	0
	Overall Result			19,517,325
Accrued Pension	Accr Pension Exp	26212000	B253	-908,800
	Accr Pension (SRP)	26215000	B253	0
	Overall Result			-908,800
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	-1,534,550
	Accr OPEB MedSubs	26221500	B253	120,982
	Overall Result			-1,413,568
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	0
	Def FAS 112 Costs	26281300	B253	0
	Accr Dividend Equiv	26281500	B253	0
	NQ Sav&Def Compens	26281800	B253	0
	Accr LT Liab-Other	26281999	B253	0
	OP Lease Liab-LT	26300000	B224	2,915
	FIN 48 Reserve-Fed	26580000	B265	-15,544
	FIN 48 Reserve-State	26581000	B265	165,536
	Overall Result			152,907
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,926,236
	CIAC-NT Ext Dep	27112000	B271	7,924,695
	CIAC-NT Svcs	27113000	B271	492,638
	CIAC-NT Meters	27114000	B271	98,235
	CIAC-NT Hydrants	27115000	B271	1,292,804
	CIAC-NT Other	27116000	B271	2,979,061
	CIAC-NT WIP	27117000	B271	0
	CIAC-Tax Mains	27121000	B271	2,247,720
	CIAC-Tax Ext Dep	27122000	B271	17,608
	CIAC-Tax Svcs	27123000	B271	2,284,929
	CIAC-Tax Meters	27124000	B271	108,370
	CIAC-Tax Hydrants	27125000	B271	286,401
	CIAC-Tax WIP	27127000	B271	244,191
	CIAC-Tax Mains FIT	27141000	B271	346,289
	CIAC-Tax Services FIT	27143000	B271	97
	CIAC-Tax Hydr FIT	27145000	B271	41,450
	AccAmort CIAC-Other	27206000	B272	-5,255,636
	AccAmort CIAC-Tax	27210000	B272	-1,025,748
	Overall Result			18,009,342

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00126
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE**

Responsible Witness: Elaine Chambers

Question:

1-13. Provide a comprehensive explanation underlying the claim of Term Loan Interest Expense associated with COVID-19. Identify the interest rate embedded within the calculation and the interplay between these balances and the balance of Uncollectible Expense.

Response:

As a result of the COVID-19 pandemic, the financial and capital markets, specifically the market for corporate commercial paper, experienced volatility and shortages of liquidity beginning in March 2020. The shortages in the commercial paper market significantly impacted access to adequate liquidity for investment grade commercial paper issuers.

In response to these events, on March 20, 2020, American Water Works Company, Inc. ("AWWC"), through its wholly owned finance subsidiary American Water Capital Corp. ("AWCC"), entered into a Term Loan Credit Agreement to ensure adequate liquidity for AWWC's regulated operating utilities including TAWC. AWCC entered into a \$750 million 364-day term loan credit facility and immediately executed a \$500 million draw to ensure adequate liquidity for its regulated operating utilities. The term loan facility allowed for a single additional borrowing of up to \$250 million, which expired unused on June 19, 2020. There are no prepayment penalties associated with this loan and the loan terminates on March 19, 2021.

The term loan was executed at favorable rates of LIBOR plus a margin of 0.80% or approximately 1.75% for the first six (6) months of the loan and currently has a rate of approximately 0.98%. TAWC's allocation of the term loan proceeds was determined based on customer counts as of March 13, 2020, which for TAWC represented approximately 2.36% of total regulated AWWC customers. TAWC has been allocated and has retained its share of the cash borrowed in the amount of \$11,793,364 as an intercompany receivable. Please reference the attached document titled TAW_CAPD DR-1-13 – Attachment for the calculation of interest expense for TAWC as of November 30, 2020.

AWWC continues to assess short and long-term liquidity needs of its regulated utilities, including TAWC, in light of the on-going impacts of the COVID-19 pandemic on the financial and capital markets. The pandemic continues to impact the certainty around access to the capital markets. As such, AWWC continues to believe that it is prudent and in the best interest of customers to secure and maintain the enhanced liquidity provided by the term loan to ensure safe, reliable and uninterrupted service for AWCC and TAWC.

The liquidity concerns that supported the need to secure the term loan was driven as well by the suspension of disconnects for non-payment and waiver of late payment fees in all of AWWC's utility jurisdictions, including TAWC, and the impacts this had on TAWC's overall working capital. Absent this cash inflow, the Company became more reliant on other cash resources to fund its daily cash needs. As evidenced by TAWC's monthly reporting within Docket 20-00047, delinquent customer account balances have steadily risen since the start of the pandemic, reaching a high of nearly \$1.1 million in September 2020 prior to resumption of disconnection activity, which is nearly twice as high as the same period in 2019.

TENNESSEE AMERICAN WATER
SCHEDULE OF TERM LOAN INTEREST EXPENSE DEFERRED
AS OF NOVEMBER 30, 2020

		April 2020	May 2020	June 2020	July 2020	August 2020	September 2020		October 2020		November 2020		Total YTD					
							9/1-9/20	9/21-9/30	Total Sept	10/1-10/20	10/21-10/31	Total Oct	11/1-11/22	11/23-11/30	Total Nov	2020		
1	Outstanding Term Loan	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000		\$ 500,000,000	\$ 500,000,000		\$ 500,000,000	\$ 500,000,000			1	
2	Interest Rate	1.752%	1.752%	1.752%	1.752%	1.752%	1.752%	0.956250%		0.956250%	0.943380%		0.943380%	0.976130%			2	
3	Accrual Days (Over 360 Days)	(Days of Month / 360 Days)	0.0833	0.0861	0.0833	0.0861	0.0861	0.0556	0.0278	0.0556	0.0306		0.0611	0.0222			3	
4																	4	
5	Term Loan Interest	(Line 1 x Line 2 x Line 3)	\$ 730,000	\$ 754,333	\$ 730,000	\$ 754,333	\$ 754,333	\$ 486,667	\$ 132,813	\$ 619,479	\$ 265,625	\$ 144,128	\$ 409,753	\$ 288,255	\$ 108,459	\$ 396,714	\$ 5,148,946	5
6	TAWC Allocation	(TAWC Customers / AW Customers)	2.36%	2.36%	2.36%	2.36%	2.36%			2.36%			2.36%			2.36%	2.36%	6
7	TAWC Deferred Term Loan Interest	(Line 5 x Line 6)	\$ 17,218	\$ 17,792	\$ 17,218	\$ 17,792	\$ 17,792		\$ 14,611			\$ 9,665			\$ 9,357	\$ 121,447	\$ 121,447	7

SCHEDULE OF TERM LOAN ALLOCATION
AS OF 11/30/2020

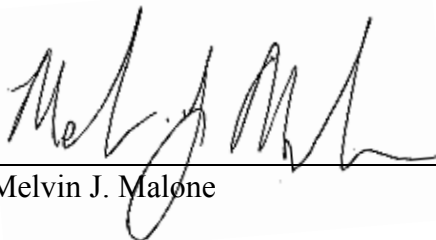
		<u>Customer Counts Allocation %</u>		
AWCC	1046			
IN	1010	Interest Expense	316,538	9.19%
IA	1011	Interest Expense	66,185	1.92%
KY	1012	Interest Expense	135,321	3.93%
MD	1013	Interest Expense	5,041	0.15%
CA	1015	Interest Expense	184,140	5.34%
MI	1016	Interest Expense	3,570	0.10%
MO	1017	Interest Expense	485,263	14.08%
NJ	1018	Interest Expense	703,959	20.43%
PA	1024	Interest Expense	741,970	21.53%
IL	1025	Interest Expense	337,983	9.81%
TN	1026	Interest Expense	81,278	2.36%
VA	1027	Interest Expense	80,775	2.34%
WV	1028	Interest Expense	167,754	4.87%
HI	1030	Interest Expense	9,917	0.29%
NY	1038	Interest Expense	126,227	3.66%
		Interest Expense		
			<u>3,445,921</u>	<u>100.00%</u>

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:

Karen H. Stachowski
Assistant Attorney General
Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, TN 37202-0207
karen.stachowski@ag.tn.gov

This the 1st day of February, 2021.



Melvin J. Malone