PETITIONER'S EXHIBIT EKC-1

TENNESSEE-AMERICAN WATER COMPANY, INC.

DOCKET NO. 20- 00128

DIRECT TESTIMONY

OF

ELAINE K. CHAMBERS

ON

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

SPONSORING PETITIONER'S EXHIBITS:

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

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

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

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

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

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

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

Q. PLEASE STATE YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND.

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

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

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

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

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to support the calculation of the 2021 Capital Recovery Riders described in TAWC's Petition. On April 14, 2014, the TPUC approved four new alternative rate mechanisms for TAWC, effective April 15, 2014, in TPUC Docket No. 13-00130. Three of these alternative rate mechanisms were capital program recovery riders, commonly referred to as the "Capital Recovery Riders," and one was for a rider for Production Costs and Other Pass-throughs ("PCOP"). The three Capital Recovery Riders are the only items included in this current Petition.

On June 29, 2015, the TPUC approved an adjustment to the three Capital Recovery Riders for 2015 in Docket No. 14-00121 with some modifications to one of the Capital Recovery Riders. Those modifications, set forth in the TPUC's February 1, 2016, *Order Granting,*

In Part, Denying, In Part, Petition, have been incorporated into the current Petition for an adjustment for 2021. Additionally, TAWC has included the corrections made to the Capital Recovery Riders calculations in related dockets, including Docket Nos. 15-00111, 16-00022, 17-00020, and 18-00022.[1]

Q. ARE YOU SPONSORING ANY EXHIBITS?

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

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

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

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

A. Yes.

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

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

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

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

A. Yes.

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

A. Yes, they do.

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

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

00130, and subsequent Capital Recovery Rider dockets, aging water and wastewater infrastructure is a growing problem across the United States, including Tennessee, which will require significant investments over the next few decades to continue to provide clean and reliable water service. This rider helps TAWC address the replacement of this critical, aging infrastructure. The QIIP Rider includes replacement of existing infrastructure in the areas of mains, meters, services, hydrants, water treatment equipment, pumping equipment, and tank painting.

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

The third Capital Recovery Rider is the Safety and Environmental Compliance ("SEC") Rider. This rider is for the recovery of investment made to comply with safety and environmental regulations since the previous rate case. TAWC, like other utilities, is faced with increasing capital investment requirements to comply with safety and environmental regulations. This rider assists TAWC in addressing those requirements. Like the EDI Rider, the SEC Rider may include operating expenses that can be identified as specifically for the new infrastructure under this rider.

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

Docket No.	Investment Period	Adjustment #
14-00121	Calendar Year 2015	1
15-00111	Calendar Year 2016	2
16-00126	Calendar Year 2017	3
17-00124	Calendar Year 2018	4
18-00120	Calendar Year 2019	5
19-00105	Calendar Year 2020	6

The purpose of this Petition is to comply with the tariffs approved in TPUC Docket No. 13-00130 and provide the required information and supporting documentation for each of the Capital Recovery Riders based on the projected investment period of 2021.

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

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

A. As far as the projects and the investment into those projects are concerned, there isn't any difference. The difference between the riders and the future test year regulatory approach that has been used by TAWC in rate cases is largely in the method and procedure of filing, the deferral of full rate cases and the lessening of rate shock, and the multiple benefits of the

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

streamlined alternative mechanisms. If it were not for the alternative regulatory methods available to the Commission and the regulated community, TAWC would likely have had to file a rate case in 2020 or earlier. These new methods have deferred the need to file a full rate case, at least in the short term. These petitions make the regulatory process much more streamlined and less burdensome, without reducing effective and meaningful regulatory oversight. As intended under the statute and approved by the Commission, the whole process is more efficient, timely and much less expensive. There is no doubt but that the alternative rate adjustment methods are working.

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

A. Yes. In Docket No. 14-00121, the TPUC made modifications to the eligible items within the EDI Capital Recovery Rider, removing new services, new meters, and alternative fuel vehicles. These changes were recognized in Docket No. 15-00111 and are reflected fully in this Petition. TAWC has removed those items from the EDI for not only the current review period of 2021, but also removed the previously authorized cumulative amounts of such items in the EDI Rider from all the review periods of 2014, 2015, 2016, 2017, 2018, 2019 and 2020.

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

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

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

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

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

1) TAWC updated the workbook for the 2021 forecasted numbers, actual 2019 capital expenditures from TPUC Docket No. 20-00028, and updated all formulas.

2) TAWC forecasted retirement and cost of removal amounts by NARUC account based on the average actual retirements and cost of removal by account in 2017 – 2019. In Docket No. 17-00124, TAWC proposed a revised methodology to utilize the actual eligible rider retirements and cost of removal by account, using the most recent three-year actual average. This eliminated an estimate of those amounts. This methodology was applied to both the 2020 and 2021 forecast for this filing.

3) TAWC updated the forecasted plant additions' allocation % to utility account to utilize the average from 2017 – 2019. Similar to #2 above, this methodology was applied to both the 2020 and 2021 forecast for this filing.

4) TAWC removed workpapers related to the reconciliation dockets for calendar years 2015 – 2018 since those amounts have been approved by the Commission. This eliminates many unneeded pages from this filing and is consistent with our joint initiative with the Consumer Advocate to find ways to streamline our capital rider filings.

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

6) TAWC added new workpapers for the 2021 Average Accumulated Depreciation, Retirements, CIAC and Cost of Removal less Salvage to provide more transparency in this filing. These tabs lay out the amounts by year in order to show how the balances have rolled-forward from 2014 to 2021.

7) TAWC added 2021 columns to the deferred tax workpapers. The repairs percentages and NOLC balance have been updated to reflect actual since last filing.

8) TAWC removed the Retirements and Cost of removal recon worksheets due to the addition of #6 above. The same data is now be referenced in these new tabs that support the 2021 average calculations.

9) TAWC removed the 2019 In-Serviced SCEP proof, since the 2019 reconciliation filing was approved in Docket No. 20-00028. In-Serviced SCEP Proof tabs remain for the forecasted part of this filing, years 2020 and 2021.

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

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

Next, Tennessee American reorganized the tabs and color coded the tabs labelled at the bottom of the workbook. There is a blank, blue coded tab labelled "Exhibits" that is to the left of all of the exhibit tabs. The tabs for all of the exhibits are colored green in the label at the bottom. There is a second blank, blue coded tab labelled "Workpapers" to the left of all of the workpaper tabs which are color coded red. The workpaper tabs now start with the 2021 calculations in the left-most position of the "Workpapers" section, with 2020 and 2019 tabs consecutively to the right. A third blank, blue colored tab labelled "Reconciliations" is to the left and the start of all of the reconciliation tabs now colored purple. Finally, there is a fourth blank, blue coded tab labelled "Proofs" to the left of all of the proof tabs that are color coded yellow. This reorganization should help anyone looking in the excel workbook to more easily locate the information they are seeking.

Third, any hard-coded numbers within the workbook are now colored in a blue font to enable a reviewer to identify them easily and quickly. On the same tab as any blue hard coded numbers, there will be a footnote at the bottom of the tab identifying the reference

and source of the number. This should make comparisons to previous filings a much faster process.

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

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

A. In his testimony, Kurt Stafford discusses the individual projects included in the EDI Rider. Without the EDI Rider, these projects may not have been as successful or potentially would not have developed at all. Under its previous investment methods for development, TAWC would have required the developers to pay for the relocation and replacement of assets, thus increasing the upfront costs to them. Given the amount of the investment, coupled with the growth, jobs, and other positive attributes attached to these projects, losing one or more of the projects would have been a disappointment to the communities. These projects demonstrate that the EDI Rider is an extremely valuable tool that can enhance a community's ability to attract future economic development opportunities. Successes such as these will help the area gain an upper hand in the vigorous competition among communities, which ultimately benefits all of TAWC's customers. For instance, additional water sales have the potential to offset the ongoing declining use that TAWC has

experienced, maintaining a water sales level close to authorized and thus contribute to cover a portion of the Company's fixed expenses. This helps maintain lower rates to all of our customers.

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

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

Q. DO THE CAPITAL RECOVERY RIDERS BENEFIT THE CUSTOMERS?

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

streamlined regulatory process that presents TAWC with the opportunity to timely recover its expenses and earn a fair rate of return on its investments.

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

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

to support the capital investments. So, under the Capital Recovery Rider tariffs as approved, the monthly surcharge over 12 months in the forecasted year would represent the annual recovery of the cost to support the capital investment.

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

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

Q. IS THERE A DRAWBACK TO RATE CASES?

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

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

A. Certainly. As set forth in the approved tariffs, all three Capital Recovery Riders are established on an annual prospective basis utilizing average end-of-month balances and should reflect only those qualified plant additions installed after the conclusion of the initial rate year in Docket No. 12-00049. Consistent with the tariffs, the qualified plant additions are reduced by the projected retirements associated with the Capital Recovery Rider

additions in the calculation of applicable depreciation and property tax expense. As discussed earlier in my testimony, the EDI and SEC Riders can be increased by the appropriate operating expenses. However, TAWC has not included any operating expenses for the EDI or SEC riders in this Petition. In this case, Tennessee American has proposed to begin the attrition period for each of the Capital Recovery Riders on January 1, 2021, ending December 31, 2021. This annual review period was established in the tariffs submitted on March 25, 2014, and approved in Docket No. 13-00130 on April 14, 2014.

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

Docket No.	Attrition Period	Recon Docket	Date of Filing
13-00130	January 1, 2014 – December 31, 2014	15-00029	March 1, 2015
14-00121	January 1, 2015 – December 31, 2015	16-00022	March 1, 2016
15-00111	January 1, 2016 – December 31, 2016	17-00020	March 1, 2017
16-00126	January 1, 2017 – December 31, 2017	18-00022	March 1, 2018
17-00124	January 1, 2018 – December 31, 2018	19-00031	March 1, 2019
18-00120	January 1, 2019 – December 31, 2019	20-00028	March 1, 2020
19-00105	January 1, 2020 – December 31, 2020	TBD	March 1, 2021

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

As approved, the Capital Recovery Riders are cumulative and remain in place until reset back to zero at the conclusion of the Company's next rate case filing, at which point the capital costs, depreciation and taxes, and any other operating expenses approved and previously recovered through the Capital Recovery Riders are then subsumed within Base Rates.

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

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

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

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

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

Recon Docket	Authorization Date	Effective Date
15-00029	October 19, 2015	November 1, 2015 - December 31, 2015
16-00022	October 10, 2016	October 11, 2016 - December 31, 2016
17-00020	August 15, 2017	August 16, 2017 – December 31, 2017
18-00022	December 17, 2018	December 18, 2018 – December 31, 2018
19-00031	December 9, 2019	December 9, 2019 – December 31, 2019
20-00028	September 14, 2020	September 14, 2020 – December 31, 2020

This petition is intended to adjust the Capital Recovery Riders for investment in 2021. The calculation includes the cumulative investment for rider for 2014, 2015, 2016, 2017, 2018, 2019 and 2020. In this Petition, TAWC has included the actual investment for each rider in 2014, 2015, 2016, 2017, 2018 and 2019. The reconciliation to be filed by March 1, 2021

will apply as a true-up for the actual 2020 calendar year investment and revenues, including any over/under collection of the reconciliation approved in 20-00028. Therefore, it is not appropriate or necessary to include a reconciliation in the calculation included in this Petition.

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

A. Yes. I have attached an exhibit that reflects the calculation of each of the three Capital Recovery Riders by project. A summary is attached to my testimony as **Petitioner's Exhibit Summary – EKC**. The detailed calculations are attached in six exhibits to my testimony as **Petitioner's Exhibit QIIP 1 – EKC**, **Petitioner's Exhibit QIIP 2 – EKC**, **Petitioner's Exhibit EDI 1 – EKC**, **Petitioner's Exhibit EDI 2 – EKC**, **Petitioner's Exhibit SEC 1 – EKC**, and **Petitioner's Exhibit SEC 2 – EKC.** The calculations are consistent with the calculations that were made in the approved tariff in Docket No. 13-00130, Docket No. 14-00121, Docket No. 15-00111, Docket No. 16-00126, Docket No. 17-00124, Docket No. 18-00120 and Docket No. 19-00105. Further, to assist in the streamlined regulatory process, TAWC is including with the Petition its detailed work-papers supporting the calculation of the three Capital Recovery Riders. Again, these work-papers are consistent with the calculations made to support the approved tariff in Docket No. 13-00130, Docket No. 14-00121, Docket No. 15-00111, Docket No. 16-00126, Docket No. 17-00124, Docket No. 18-00120 and again in Docket No. 19-00105. The workpapers are also consistent with the calculations made to support the reconciliations in TPUC Docket Nos. 15-00029, 16-00022, 17-00020, 18-00022, 19-00031 and 20-00028.

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

A. Yes. Company Witness Grady Stout will discuss the details regarding the proposed capital expenditures included in the QIIP for 2021. Company Witness Kurt Stafford will discuss the details regarding the proposed capital expenditures included in the EDI and SEC Riders for 2021.

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

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

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

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

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

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

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

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

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

A. The depreciation rates last approved by the TPUC in Docket 12-00049 for the respective plant accounts in which the specific items of qualified infrastructure under each rider are recorded are the depreciation rates used to determine the depreciation expense. New depreciation rates would be used only after depreciation rates are changed during a general rate proceeding. These are the rates that were used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-0020, 17-00124, 18-00022, 18-00120, 19-00031, 19-00105 and 20-00028.

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

A. The property tax rate is based on the proportion of property taxes authorized in Docket No. 12-00049 to the utility plant in service, multiplied by the additional utility plant less retirements. This is the same rate used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022, 18-00120, 19-00031, 19-00105 and 20-00028.

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

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

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

A. The projected annual revenues will be the authorized water services revenues from the last case, Docket No. 12-00049, including all service charges and volumetric charges for all classes that are subject to the Capital Recovery Riders. These are the same annual revenues used in Docket Nos. 13-00130, 14-00121, 15-00029, 15-00111, 16-00022, 16-00126, 17-00020, 17-00124, 18-00022, 18-00120, 19-00031, 19-00105 and 20-00028.

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

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

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

No.

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

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

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

A. Yes. As discussed earlier, the QIIP, EDI and SEC Riders are all subject to an annual reconciliation or true-up in which the revenue received under each of the Capital Recovery Riders for the reconciliation period will be compared to the revenue necessary for the Company to recover its return of and return on investment plus taxes, for that QIIP, EDI and SEC Rider year. Any over or under recovery will be included in the calculation of the next adjustment to the QIIP, EDI and SEC Riders. For the reason I stated earlier, the reconciliation is not part of the currently proposed change to the QIIP, EDI or SEC Riders. The Capital Recovery Rider reconciliations for the period ending December 31, 2020, will be submitted on March 1, 2021.

Q. HOW DOES THE RECONCILIATION WORK?

A. Consistent with the approved tariffs, Tennessee American will file a reconciliation for all three Capital Recovery Riders no later than March 1, 2021. There are actually two steps to the reconciliation. The first is an adjustment for budget to actual investment. This is a regulatory oversight and public interest component of the mechanism that results in a true-up if the investment does not occur (up or down) as forecasted. The second is an adjustment for the over or under recovery of revenues as projected, including interest. In this way, the

consumers are protected if sales exceed the amount authorized in the previous rate case proceeding. This could occur if there is a significant amount of customer growth, or if dry and hot conditions occur in any given year. This second adjustment also allows TAWC to adjust if sales are less than the amount authorized in the last case, as could occur with declining usage that TAWC has experienced in recent years. The reconciliation percentage, pending approval by April 1, 2021, as contemplated in the tariffs, will be applied to customer bills for 9 months in 2021.

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

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

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

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

15-00131	December 1, 2014 – November 30, 2015
16-00148	December 1, 2015 – November 30, 2016
18-00009	December 1, 2016 – November 30, 2017
19-00010	December 1, 2017 – November 30, 2018
20-00008	December 1, 2018 – November 30, 2019

The next review period for the PCOP will be December 1, 2019 through November 30, 2020. Because that review period is not complete, there is nothing regarding the PCOP in this Petition. TAWC anticipates filing the reconciliation of the PCOP in a separate petition.

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

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

Q. WHEN DOES TAWC ANTICIPATE FILING THE PCOP RECONCILIATION?

A. TAWC anticipates filing the reconciliation on the PCOP Rider by January 15, 2021. As set forth in the tariffs, new PCOP rates are anticipated to be effective by February 14, 2021. TAWC requested a tariff change to allow 15 more days to the filing date and effective date than was originally approved in 13-000130. This request was accepted by the Commission.

Q. WHAT IS THE PROPOSED ADJUSTED QIIP RIDER?

A. TAWC is proposing a QIIP Rider that would result in an annualized revenue recovery of $9,010,519 for the 2021 calendar year or a surcharge of 19.14%. The surcharge is a cumulative amount since 2014. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the QIIP capital investment. This is an increase of requested QIIP Riders surcharge recovery from the previous year of

$2,286,818 and an increase in the total QIIP Rider surcharge from the previous year of 4.86%.

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

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

Q. WHAT IS THE PROPOSED EDI RIDER?

A. TAWC is proposing an EDI Rider that would result in an annualized revenue recovery of $587,183 for the 2021 calendar year or a surcharge of 1.25%. The surcharge is a cumulative amount. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the EDI capital investment. This is an increase in the requested EDI Rider surcharge recovery from the previous year of $51,011 and an increase in the total EDI Riders surcharge over the previous year of 0.11%. Again, this is shown on the new tariff Twenty-Second Revised Sheet No. 12 – Riders – 1 which reflects all three Capital Recovery Riders and is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**.

Q. WHAT IS PROPOSED SEC RIDER?

TAWC is proposing a SEC Rider that would result in an annualized revenue recovery of $4,564,309 for the 2021 calendar year or a surcharge of 9.70%. Again, the annualized revenue recovery is the monthly surcharge, times 12 months, to cover the cost to support all of the SEC capital investment. This is an increase in the requested SEC Rider surcharge recovery from the previous year of $426,449 and an increase in the total SEC Rider

surcharge over the previous year of .91%. Again, this is shown on the new tariff Twenty-Second Revised Sheet No. 12 – Riders – 1 which reflects all three Capital Recovery Riders and is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**. The sum of the three riders is an increase of 5.88% on the current base bill.

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

A. Yes, TAWC still recommends that excess ADIT normalization be used as an offset to Capital Recovery Rider increases or reconciliations. The EADIT credit percentage effective January 1, 2021 is 4.54% and can be seen on the new tariff Twenty-Second Revised Sheet No. 12 – Riders – 1 which is attached to my testimony as **Petitioner's Exhibit Proposed Sheet No. 12 – Riders – EKC**.

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

For a typical residential customer living in the City of Chattanooga, and using an average of 4,154 gallons per month, the current increase in the proposed Capital Recovery Riders would represent an increase in their bill of $1.27 per month, or $15.24 per year. The cumulative impact on customer's bills are summarized in Table 1:

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

TPUC Docket No.	Effective Date	Annual Percentage Increase in Capital Recovery Riders	Capital Recovery Riders Cumulative Total	Total Increase to Chattanooga Average Monthly Bill	Average Chattanooga Monthly Bill*	Monthly Increase in Total Bill	Increase from Previous Bill
12-00049	11/1/2012				$ 21.56		
13-00130	4/15/2014	**1.080%**	**1.080%**	$ 0.23	$ 21.79	$ 0.23	1.080%
14-00121	6/30/2015	**4.640%**	**5.720%**	$ 1.23	$ 22.79	$ 1.00	4.590%
15-00111	3/15/2016	**4.660%**	**10.380%**	$ 2.24	$ 23.79	$ 1.00	4.408%
16-00126	3/14/2017	**3.570%**	**13.950%**	$ 3.01	$ 24.56	$ 0.77	3.234%
17-00124	4/10/2018	**2.480%**	**16.430%**	$ 3.54	$ 25.10	$ 0.53	2.18%
18-00120	9/1/2019	**2.750%**	**19.180%**	$ 4.13	$ 25.69	$ 0.59	2.36%
TCJA Offset	9/1/2019	**-6.620%**	**12.560%**	$ 2.71	$ 24.26	$ (1.43)	-5.69%
19-00105	1/1/2020	**5.030%**	**24.210%**	$ 5.22	$ 26.78	$ 1.09	4.49%
TCJA Offset	1/1/2020	**-6.620%**	**17.590%**	$ 3.79	$ 25.35	$ 1.09	4.48%
20-00XXX	1/1/2021	**5.880%**	**30.090%**	$ 28.04	$ 28.04	$ 1.26	4.97%
TCJA Offset	1/1/2021	**-11.160%**	**18.930%**	$ 25.64	$ 25.64	$ 0.29	1.14%

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

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

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

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

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

As reflected in the evidentiary record in TPUC Docket No. 14-00121, the presence of the new Coca Cola facility in Chattanooga, along with the accompanying jobs and other associated community and public benefits, shows that the EDI Rider is working as intended by the Tennessee General Assembly. Kurt Stafford also addresses other significant and more recent EDI projects under the Capital Riders in his testimony. Moreover, the Company's cooperative and coordinated efforts with the City of Chattanooga to timely address crucial safety, health and reliability issues, including those identified in the US Environmental Protection Agency's April 2013 Consent Decree issued to the City of Chattanooga requiring improvements to the City's sanitary sewer system, demonstrates that the SEC Rider is serving our Customers and the public interest as anticipated.

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

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

A. No, I am not.

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

A. I recommend that the Petition be approved for the increase in the QIIP, EDI and SEC Riders, effective January 1, 2021.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

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

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

Line Number	Rate Mechanism	Proposed Revenue Requirement*	Percentage Applied to Bill*	Revenue Requirement as Authorized - 2020 (1)	Percentage Applied to Bill as Authorized (1)	Impact of Proposed Adjustments on Revenue Requirement	Impact of Proposed Adjustments on Bill Percentage
1							
2	QIIP	$9,010,519	19.14%	$6,723,700	14.28%	$2,286,818	4.86%
3							
4	EDI	587,183	1.25%	536,171	1.14%	51,011	0.11%
5							
6	SEC	4,564,309	9.70%	4,137,860	8.79%	426,449	0.91%
7							
8	**Total**	**$14,162,010**	**30.09%**	**$11,397,732**	**24.21%**	**$2,764,278**	**5.88%**
9							
10							

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

(1) From prior docket #19-00105 order that approved the capital rider surcharges

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

Line Number	Area	Service Charge - 5/8" Meter	Volumetric Charge	Bill Before Surcharges	2020 Authorized Capital Surcharges at 24.21%	2019 PCOP at -.65%	Total 2020 Authorized Surcharges	2021 QIIP Surcharge at 4.86%	2021 EDI Surcharge at 0.11%	2021 SEC Surcharge at 0.91%	2021 Proposed Capital Rider Adjustments	Total Proposed Surcharges	2021 TCJA Credit at -6.62%	2021 TCJA EADIT Credit at -4.54%	Total of Proposed Surcharges & TCJA Credit
1															
2	Chattanooga	$13.96	$7.60	$21.56	$5.22	($0.14)	$5.08	$1.05	$0.02	$0.20	$1.27	$6.35	($1.43)	($0.98)	$3.94
3															
4	Lookout Mountain	$15.66	$12.39	$28.05	$6.79	($0.18)	$6.61	$1.36	$0.03	$0.26	$1.65	$8.26	($1.86)	($1.27)	$5.13
5															
6	Lakeview	$15.66	$9.16	$24.82	$6.01	($0.16)	$5.85	$1.21	$0.03	$0.23	$1.47	$7.32	($1.64)	($1.13)	$4.55
7															
8	Suck Creek	$30.60	$16.12	$46.72	$11.31	($0.30)	$11.01	$2.27	$0.05	$0.43	$2.75	$13.76	($3.09)	($2.12)	$8.54
9															
10	Whitwell - Inside	$20.45	$10.30	$30.75	$7.45	($0.20)	$7.25	$1.49	$0.03	$0.28	$1.80	$9.05		($1.40)	$7.65
11															
12	Whitwell - Outside	$23.37	$12.56	$35.93	$8.70	($0.23)	$8.46	$1.75	$0.04	$0.33	$2.12	$10.58		($1.63)	$8.95
13															

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

Line Number	Description	2021 QIIP Company Totals
1	Additions Subject to QIIP:	$77,480,819
2	Plus: Cost of Removal less Salvage	11,620,911
3	Less: Contributions in Aid to Construction (CIAC)	2,308,894
4	Less: Deferred Income Taxes	8,859,405
5	Less: Accumulated Depreciation	5,415,472
6	Net Investment Supplied QIIP Additions:	$72,517,959
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$6,128,821
10		
11	Depreciation Expense on QIIP Additions:	1,682,459
12		
13	Operational Expenses Related to QIIP	0
14		
15	Property and Franchise Taxes Associated with QIIP:	916,126
16		
17	QIIP Revenues:	$8,727,406
18		
19	Revenue Taxes	3.191%
20	QIIP Revenues with Revenue Taxes	$9,015,077
21		
22	QIIP APP Revenue Reduction	(4,558)
23		
24	Total QIIP Revenues with Revenue Taxes & APP Reduction	$9,010,519
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	QIIP Percentage to Apply to Bill:	19.14%
29		

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$25,057
3	Investment Projects		6,103,569	(1,807)	0	6,101,762	902,822	(697,900)	(1,267,735)
4	Total QIIP		$6,103,569	($96,707)	$0	$6,006,862	$902,822	($697,900)	($1,242,678)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
10									
11	**309000**	**Supply Mains**							
12	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
13	Investment Projects		1,404,598	0	0	1,404,598	3,709	(160,603)	(45,409)
14	Total QIIP		$1,404,598	$0	$0	$1,404,598	$3,709	($160,603)	($45,409)
15									
16	**311520**	**Pumping Equipment SOS**							
17	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
18	Investment Projects		493,269	(3,675)	0	489,594	97,718	(56,399)	(4,480)
19	Total QIIP		$493,269	($3,675)	$0	$489,594	$97,718	($56,399)	($4,480)
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($29,723)	($46,030)
23	Investment Projects		8,813,147	(2,364,119)	0	6,449,028	2,450,581	(1,007,722)	(139,558)
24	Total QIIP		$9,073,080	($2,487,904)	$0	$6,585,176	$2,540,081	($1,037,445)	($185,588)
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,364,288	($446)	$0	$3,363,842	$311,477	($384,684)	($146,071)
48	Investment Projects		190,792	0	0	190,792	0	(21,812)	(2,614)

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
49	Total QIIP		$3,555,081	($446)	$0	$3,554,635	$311,477	($406,496)	($148,685)
50									
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$27,285,720	($3,033,609)	($2,141,735)	$24,252,111	$2,545,682	($3,119,946)	($955,004)
53	Investment Projects		4,345,679	0	0	4,345,679	0	(496,897)	(105,341)
54	Total QIIP		$31,631,400	($3,033,609)	($2,141,735)	$28,597,791	$2,545,682	($3,616,843)	($1,060,345)
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		207,335	0	0	207,335	0	(23,708)	(34,589)
84	Total QIIP		$207,335	$0	$0	$207,335	$0	($23,708)	($34,589)
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$77,480,819**	**($9,673,484)**	**($2,308,894)**	**$67,807,335**	**$11,620,911**	**($8,859,405)**	**($5,415,472)**

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

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$25,057	$2,118	($3,900)	($1,282)	$0	($3,065)	($3,166)
3	Investment Projects		5,040,756	426,017	250,782	82,439	0	759,239	784,265
4	Total QIIP		$5,065,813	$428,135	$246,882	$81,157	$0	$756,174	$781,099
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
10									
11	**309000**	**Supply Mains**							
12	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
13	Investment Projects		1,202,295	101,611	26,266	18,977	0	146,855	151,695
14	Total QIIP		$1,202,295	$101,611	$26,266	$18,977	$0	$146,855	$151,695
15									
16	**311520**	**Pumping Equipment SOS**							
17	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
18	Investment Projects		530,108	44,802	8,960	6,615	0	60,376	62,366
19	Total QIIP		$530,108	$44,802	$8,960	$6,615	$0	$60,376	$62,366
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$273,679	$23,130	$1,484	$1,839	$0	$26,453	$27,325
23	Investment Projects		10,116,448	854,987	70,294	87,131	0	1,012,412	1,045,783
24	Total QIIP		$10,390,128	$878,117	$71,778	$88,970	$0	$1,038,866	$1,073,108
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,145,010	$265,799	$92,169	$45,448	$0	$403,416	$416,714
48	Investment Projects		166,366	14,060	5,228	2,578	0	21,866	22,587

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

			6	7	8	9	10	11	12
			=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
		QIIP							
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
49	Total QIIP		$3,311,377	$279,859	$97,397	$48,026	$0	$425,282	$439,300
50									
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$23,614,717	$1,995,787	$276,380	$327,663	$0	$2,599,830	$2,685,525
53	Investment Projects		3,743,441	316,375	54,321	58,713	0	429,409	443,564
54	Total QIIP		$27,358,159	$2,312,162	$330,701	$386,377	$0	$3,029,239	$3,129,088
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		149,038	12,596	8,729	2,801	0	24,126	24,921
84	Total QIIP		$149,038	$12,596	$8,729	$2,801	$0	$24,126	$24,921
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$72,517,959**	**$6,128,821**	**$1,682,459**	**$916,126**	**$0**	**$8,727,406**	**$9,015,077**

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

Line Number	Description	2021 EDI Company Totals
1	Additions Subject to EDI:	$5,491,176
2	Plus: Cost of Removal less Salvage	2,595
3	Less: Contributions in Aid to Construction (CIAC)	111,457
4	Less: Deferred Income Taxes	398,509
5	Less: Accumulated Depreciation	159,454
6	Net Investment Supplied EDI Additions:	$4,824,351
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$407,728
10		
11	Depreciation Expense on EDI Additions:	86,705
12		
13	Operational Expenses Related to EDI	0
14		
15	Property and Franchise Taxes Associated with EDI:	74,175
16		
17	EDI Revenues:	$568,608
18		
19	Revenue Taxes	3.191%
20	EDI Revenues with Revenue Taxes	$587,351
21		
22	EDI APP Revenue Reduction	(168)
23		
24	Total EDI Revenues with Revenue Taxes & APP Reduction	$587,183
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	EDI Percentage to Apply to Bill:	1.25%
29		

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

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		1,107,380	0	0	1,107,380	0	(80,365)	(15,652)
9	Total EDI		$1,107,380	$0	$0	$1,107,380	$0	($80,365)	($15,652)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,546,808	$0	$0	$2,546,808	$0	($184,829)	($100,311)
13	Investment Projects		1,108,100	0	0	1,108,100	0	(80,418)	(9,057)
14	Total EDI		$3,654,908	$0	$0	$3,654,908	$0	($265,247)	($109,368)
15									
16	**333000**	**Services**							
17	Recurring Projects		$10,318	$0	$0	$10,318	$0	($749)	($499)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$10,318	$0	$0	$10,318	$0	($749)	($499)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$5,491,176**	**($1,071)**	**($111,457)**	**$5,490,105**	**$2,595**	**($398,509)**	**($159,454)**

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

Line #	Investment by Plant Account	Account Description	EDI	6 =Cols 1 + 3 + 5 + B + C Earnings Basis Net Investment (Rate Base)	7 =Col 6 x 8.451452% Earnings Basis x Pre-Tax Return (PTR)	8 =(Col 1+2+3)x Depreciation Rate Depreciation Expense	9 = (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate) Property Tax & Franchise Fees	10 Operational Expenses	11 =Cols 7 + 8 + 9 + 10 Total Before Revenue Tax	12 = Col 11 / (1 - 3.191%) Total With Revenue Tax
1	**304400**	**Structures & Improvement-T&D**								
2	Recurring Projects			$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
3	Investment Projects			0	0	0	0	0	0	0
4	Total EDI			$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
5										
6	**311200**	**Pump Eqp Electric**								
7	Recurring Projects			$0	$0	$0	$0	$0	$0	$0
8	Investment Projects			1,011,363	85,475	27,131	14,961	0	127,567	131,772
9	Total EDI			$1,011,363	$85,475	$27,131	$14,961	$0	$127,567	$131,772
10										
11	**331001**	**Transmission & Distribution Mains**								
12	Recurring Projects			$2,261,668	$191,144	$31,835	$34,409	$0	$257,388	$265,872
13	Investment Projects			1,018,625	86,089	13,851	14,971	0	114,911	118,699
14	Total EDI			$3,280,293	$277,232	$45,686	$49,380	$0	$372,299	$384,571
15										
16	**333000**	**Services**								
17	Recurring Projects			$9,070	$767	$115	$139	$0	$1,020	$1,054
18	Investment Projects			0	0	0	0	0	0	0
19	Total EDI			$9,070	$767	$115	$139	$0	$1,020	$1,054
20										
21	**334300**	**Meter Vaults**								
22	Recurring Projects			$14,211	$1,201	$496	$246	$0	$1,943	$2,007
23	Investment Projects			0	0	0	0	0	0	0
24	Total EDI			$14,211	$1,201	$496	$246	$0	$1,943	$2,007
25										
26	**335000**	**Hydrants**								
27	Recurring Projects			$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
28	Investment Projects			0	0	0	0	0	0	0
29	Total EDI			$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
30										
31	**Expense:**									
32				$0	$0	$0	$0	$0	$0	$0
33				0	0	0	0	0	0	0
34				0	0	0	0	0	0	0
35	Total			$0	$0	$0	$0	$0	$0	$0
36										
37	**Total**			**$4,824,351**	**$407,728**	**$86,705**	**$74,175**	**$0**	**$568,608**	**$587,351**

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

Line Number	Description	2021 SEC Company Totals
1	Additions Subject to SEC:	$37,888,110
2	Plus: Cost of Removal less Salvage	4,085,458
3	Less: Contributions in Aid to Construction (CIAC)	0
4	Less: Deferred Income Taxes	4,821,320
5	Less: Accumulated Depreciation	4,215,777
6	Net Investment Supplied SEC Additions:	$32,936,471
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$2,783,610
10		
11	Depreciation Expense on SEC Additions:	1,164,180
12		
13	Operational Expenses Related to SEC	0
14		
15	Property and Franchise Taxes Associated with SEC:	475,421
16		
17	SEC Revenues:	$4,423,211
18		
19	Revenue Taxes	3.191%
20	SEC Revenues with Revenue Taxes	$4,569,009
21		
22	SEC APP Revenue Reduction	(4,700)
23		
24	SEC Revenues with Revenue Taxes & APP Reduction	$4,564,309
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	SEC Percentage to Apply to Bill:	9.70%
29		

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

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,537,140	($133,652)	$0	$1,403,488	$61,123	($195,606)	($80,919)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	6,375
9	Total SEC		$1,537,140	($224,745)	$0	$1,312,395	$396,955	($195,606)	($74,544)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,284,340	($201,164)	$0	$1,083,176	$97,603	($163,433)	($138,206)
13	Investment Projects		8,557,216	(55,079)	0	8,502,137	1,733,596	(1,088,919)	(1,032,549)
14	Total SEC		$9,841,556	($256,243)	$0	$9,585,313	$1,831,199	($1,252,352)	($1,170,755)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$193,457	$0	$0	$193,457	$8,499	($24,618)	($12,666)
18	Investment Projects		83,856	0	0	83,856	26,108	(10,670)	(5,384)
19	Total SEC		$277,313	$0	$0	$277,313	$34,607	($35,288)	($18,050)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$219,399	$0	$0	$219,399	$4,551	($27,920)	($6,462)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(135,195)	(192,222)
24	Total SEC		$1,281,810	$0	$0	$1,281,810	$4,551	($163,115)	($198,684)
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$349
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$349
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$217,261	($66,266)	$0	$150,995	$11,069	($27,645)	($3,815)
38	Investment Projects		748,136	0	0	748,136	0	(95,202)	(4,538)
39	Total SEC		$965,396	($66,266)	$0	$899,130	$11,069	($122,847)	($8,353)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
45									
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
53	Investment Projects		0	0	0	0	0	0	0

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

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
54	Total SEC		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
55									
56	**311500**	**Pumping Equipment Other**							
57	Recurring Projects		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
60									
61	**311520**	**Pumping Equipment SOS**							
62	Recurring Projects		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
63	Investment Projects		0	0	0	0	0	0	0
64	Total SEC		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
65									
66	**320100**	**WT Equip Non-Media**							
67	Recurring Projects		$4,721,304	($853,530)	$0	$3,867,774	$1,002,853	($600,794)	($182,018)
68	Investment Projects		12,240,094	(156,068)	0	12,084,026	577	(1,557,570)	(599,291)
69	Total SEC		$16,961,397	($1,009,598)	$0	$15,951,799	$1,003,430	($2,158,364)	($781,309)
70									
71	**320200**	**Water Trmt Equip Filter Media**							
72	Recurring Projects		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
75									
76	**330000**	**Dist Reservoirs & Standpipes**							
77	Recurring Projects		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
78	Investment Projects		0	0	0	0	0	0	0
79	Total SEC		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
80									
81	**330200**	**Ground Level Tanks**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		234,540	(3,369)	0	231,171	0	(29,844)	(22,112)
84	Total SEC		$234,540	($3,369)	$0	$231,171	$0	($29,844)	($22,112)
85									
86	**331001**	**Transmission & Distribution Mains**							
87	Recurring Projects		$0	($2,261)	$0	($2,261)	$441	$0	$83
88	Investment Projects		0	0	0	0	0	0	0
89	Total SEC		$0	($2,261)	$0	($2,261)	$441	$0	$83
90									
96	**340200**	**Computer & Peripheral Equipment**							
97	Recurring Projects		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
100									
101	**340300**	**Computer Software**							
102	Recurring Projects		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
105									
106	**340330**	**Computer Software Other**							
107	Recurring Projects		$1,302	$0	$0	$1,302	$0	($164)	($84)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$1,302	$0	$0	$1,302	$0	($164)	($84)
110									
111	**343000**	**Tools, Shop, Garage Equipment**							

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

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	**Investment by Plant Account**	**Account Description**	**Additions**	**Retirements**	**CIAC**	**Net Investments (for Property Tax Calculation)**	**Cost of Removal Net of Salvage**	**Accumulated Deferred Income Taxes**	**Accumulated Depreciation**
112	Recurring Projects		$3,294	($2,705)	$0	$589	$0	($419)	($214)
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$3,294	($2,705)	$0	$589	$0	($419)	($214)
115									
116	**344000**	**Laboratory Equipment**							
117	Recurring Projects		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
120									
121	**345000**	**Power Operated Equipment**							
122	Recurring Projects		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
125									
126	**346100**	**Comm Equip Non-Telephone**							
127	Recurring Projects		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
128	Investment Projects		0	0	0	0	0	0	0
129	Total SEC		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
130									
131	**346190**	**Remote Control & Instrument**							
132	Recurring Projects		$1,164,606	($197,603)	$0	$967,003	$106,727	($148,198)	($174,589)
133	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,840)	(10,214)
134	Total SEC		$1,186,917	($203,728)	$0	$983,189	$112,006	($151,038)	($184,803)
135									
136	**347000**	**Misc Equipment**							
137	Recurring Projects		$211,048	($7,126)	$0	$203,922	$6,269	($26,855)	($21,759)
138	Investment Projects		5,946	0	0	5,946	0	(757)	(3,231)
139	Total SEC		$216,993	($7,126)	$0	$209,867	$6,269	($27,612)	($24,990)
140									
141	**348000**	**Other Tangible Plant**							
142	Recurring Projects		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
143	Investment Projects		0	0	0	0	0	0	0
144	Total SEC		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
145									
146	**Expense:**								
147	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
149	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
150	Total		$0	$0	$0	$0	$0	$0	$0
151									
152	**Total**		**$37,888,110**	**($2,699,688)**	**$0**	**$35,188,422**	**$4,085,458**	**($4,821,320)**	**($4,215,777)**

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

				6	7	8	9	10	11	12
			SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description		Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**	**Structures & Improvement-Supply**								
2	Recurring Projects			$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
3	Investment Projects			0	0	0	0	0	0	0
4	Total SEC			$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
5										
6	**304200**	**Structures & Improvement-Pump**								
7	Recurring Projects			$1,321,738	$111,706	$27,789	$18,962	$0	$158,457	$163,680
8	Investment Projects			342,207	28,921	(1,804)	(1,231)	0	25,887	26,740
9	Total SEC			$1,663,945	$140,628	$25,985	$17,731	$0	$184,344	$190,421
10										
11	**304300**	**Structures & Improvement-WT**								
12	Recurring Projects			$1,080,304	$91,301	$44,519	$14,634	$0	$150,454	$155,414
13	Investment Projects			8,169,344	690,428	349,438	114,870	0	1,154,736	1,192,798
14	Total SEC			$9,249,648	$781,730	$393,956	$129,504	$0	$1,305,190	$1,348,212
15										
16	**304400**	**Structures & Improvement-T&D**								
17	Recurring Projects			$164,672	$13,917	$4,121	$2,614	$0	$20,652	$21,332
18	Investment Projects			93,910	7,937	1,786	1,133	0	10,856	11,214
19	Total SEC			$258,582	$21,854	$5,907	$3,747	$0	$31,507	$32,546
20										
21	**304500**	**Structures & Improvement - General**								
22	Recurring Projects			$189,568	$16,021	$2,479	$2,964	$0	$21,465	$22,172
23	Investment Projects			734,994	62,118	12,005	14,354	0	88,477	91,393
24	Total SEC			$924,562	$78,139	$14,484	$17,318	$0	$109,942	$113,565
25										
26	**304600**	**Struc &Imp-Offices**								
27	Recurring Projects			$8,360	$707	$113	$135	$0	$955	$987
28	Investment Projects			0	0	0	0	0	0	0
29	Total SEC			$8,360	$707	$113	$135	$0	$955	$987
30										
31	**304700**	**Struct & Imp-Store,Shop,Garage**								
32	Recurring Projects			$350	$30	($57)	($106)	$0	($134)	($139)
33	Investment Projects			0	0	0	0	0	0	0
34	Total SEC			$350	$30	($57)	($106)	$0	($134)	($139)
35										
36	**306000**	**Lake, River & Other Intakes**								
37	Recurring Projects			$196,870	$16,638	$1,253	$2,040	$0	$19,932	$20,589
38	Investment Projects			648,396	54,799	6,210	10,108	0	71,116	73,460
39	Total SEC			$845,265	$71,437	$7,463	$12,148	$0	$91,048	$94,049
40										
41	**309000**	**Supply Mains**								
42	Recurring Projects			$7,332	$620	$184	$133	$0	$937	$968
43	Investment Projects			0	0	0	0		0	0
44	Total SEC			$7,332	$620	$184	$133	$0	$937	$968
45										
46	**310000**	**Power Generation Equip**								
47	Recurring Projects			$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
48	Investment Projects			0	0	0	0	0	0	0
49	Total SEC			$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
50										
51	**311200**	**Pump Eqp Electric**								
52	Recurring Projects			$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
53	Investment Projects			0	0	0	0	0	0	0

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

				6	7	8	9	10	11	12
			SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description		Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
54	Total SEC			$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
55										
56	**311500**	**Pumping Equipment Other**								
57	Recurring Projects			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
58	Investment Projects			0	0	0	0	0	0	0
59	Total SEC			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
60										
61	**311520**	**Pumping Equipment SOS**								
62	Recurring Projects			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
63	Investment Projects			0	0	0	0	0	0	0
64	Total SEC			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
65										
66	**320100**	**WT Equip Non-Media**								
67	Recurring Projects			$4,941,345	$417,615	$42,159	$52,256	$0	$512,031	$528,908
68	Investment Projects			10,083,810	852,228	131,716	163,264	0	1,147,208	1,185,022
69	Total SEC			$15,025,154	$1,269,844	$173,875	$215,520	$0	$1,659,239	$1,713,930
70										
71	**320200**	**Water Trmt Equip Filter Media**								
72	Recurring Projects			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
73	Investment Projects			0	0	0	0	0	0	0
74	Total SEC			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
75										
76	**330000**	**Dist Reservoirs & Standpipes**								
77	Recurring Projects			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
78	Investment Projects			0	0	0	0	0	0	0
79	Total SEC			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
80										
81	**330200**	**Ground Level Tanks**								
82	Recurring Projects			$0	$0	$0	$0	$0	$0	$0
83	Investment Projects			182,584	15,431	6,334	3,123	0	24,888	25,709
84	Total SEC			$182,584	$15,431	$6,334	$3,123	$0	$24,888	$25,709
85										
86	**331001**	**Transmission & Distribution Mains**								
87	Recurring Projects			$524	$44	($28)	($31)	$0	($15)	($15)
88	Investment Projects			0	0	0	0	0	0	0
89	Total SEC			$524	$44	($28)	($31)	$0	($15)	($15)
90										
96	**340200**	**Computer & Peripheral Equipment**								
97	Recurring Projects			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
98	Investment Projects			0	0	0	0	0	0	0
99	Total SEC			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
100										
101	**340300**	**Computer Software**								
102	Recurring Projects			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
103	Investment Projects			0	0	0	0	0	0	0
104	Total SEC			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
105										
106	**340330**	**Computer Software Other**								
107	Recurring Projects			$1,054	$89	$24	$18	$0	$131	$135
108	Investment Projects			0	0	0	0	0	0	0
109	Total SEC			$1,054	$89	$24	$18	$0	$131	$135
110										
111	**343000**	**Tools, Shop, Garage Equipment**								

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

			6	7	8	9	10	11	12
			=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
		SEC							
Line #	**Investment by Plant Account**	**Account Description**	**Earnings Basis Net Investment (Rate Base)**	**Earnings Basis x Pre-Tax Return (PTR)**	**Depreciation Expense**	**Property Tax & Franchise Fees**	**Operational Expenses**	**Total Before Revenue Tax**	**Total With Revenue Tax**
112	Recurring Projects		$2,661	$225	$41	$8	$0	$273	$282
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$2,661	$225	$41	$8	$0	$273	$282
115									
116	**344000**	**Laboratory Equipment**							
117	Recurring Projects		$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
120									
121	**345000**	**Power Operated Equipment**							
122	Recurring Projects		$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
125									
126	**346100**	**Comm Equip Non-Telephone**							
127	Recurring Projects		$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
128	Investment Projects		0	0	0	0	0	0	0
129	Total SEC		$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
130									
131	**346190**	**Remote Control & Instrument**							
132	Recurring Projects		$948,546	$80,166	$40,711	$13,065	$0	$133,942	$138,357
133	Investment Projects		14,536	1,229	681	219	0	2,129	2,199
134	Total SEC		$963,082	$81,394	$41,392	$13,284	$0	$136,070	$140,555
135									
136	**347000**	**Misc Equipment**							
137	Recurring Projects		$168,703	$14,258	$12,908	$2,755	$0	$29,921	$30,907
138	Investment Projects		1,958	165	376	80	0	622	643
139	Total SEC		$170,660	$14,423	$13,285	$2,835	$0	$30,543	$31,550
140									
141	**348000**	**Other Tangible Plant**							
142	Recurring Projects		$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
143	Investment Projects		0	0	0	0	0	0	0
144	Total SEC		$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
145									
146	**Expense:**								
147	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
149	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
150	Total		$0	$0	$0	$0	$0	$0	$0
151									
152	**Total**		**$32,936,471**	**$2,783,610**	**$1,164,180**	**$475,421**	**$0**	**$4,423,211**	**$4,569,009**

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

TPUC Docket No.	Effective Date	Rider	Authorized Annual Change	Total Cumulative Rider	Reconciliation Authorized	Individual Authorized Rider Total	Capital Riders Cumulative Total	TCJA Offset	Impact to Bill
13-00130	4/15/2014	QIIP	0.790%	0.790%	0.000%	0.790%			
		EDI	0.180%	0.180%	0.000%	0.180%			
		SEC	0.110%	0.110%	0.000%	0.110%			
		Total	1.080%		0.000%		**1.080%**	**0.00%**	**1.080%**
14-00121	6/30/2015	QIIP	1.340%	2.130%	0.000%	2.130%			
		EDI	-0.130%	0.050%	0.000%	0.050%			
		SEC	3.430%	3.540%	0.000%	3.540%			
		Total	4.640%		0.000%		**5.720%**	**0.00%**	**5.720%**
15-00029*	11/1/2015	QIIP	0.000%	2.130%	0.254%	2.384%			
		EDI	0.000%	0.050%	-0.150%	-0.100%			
		SEC	0.000%	3.540%	0.064%	3.604%			
		Total	0.000%	5.720%	0.168%		**5.888%**	**0.00%**	**5.888%**
15-00111	3/15/2016	QIIP	2.430%	4.560%	0.000%	4.560%			
		EDI	0.050%	0.100%	0.000%	0.100%			
		SEC	2.180%	5.720%	0.000%	5.720%			
		Total	4.660%		0.000%		**10.380%**	**0.00%**	**10.380%**
16-00022*	10/11/2016	QIIP	0.000%	4.560%	1.166%	5.726%			
		EDI	0.000%	0.100%	-0.178%	-0.078%			
		SEC	0.000%	5.720%	-0.118%	5.602%			
		Total	0.000%		0.870%		**11.250%**	**0.00%**	**11.250%**
16-00126	3/14/2017	QIIP	2.960%	7.520%	0.000%	7.520%			
		EDI	0.240%	0.340%	0.000%	0.340%			
		SEC	0.370%	6.090%	0.000%	6.090%			
		Total	3.570%		0.000%		**13.950%**	**0.00%**	**13.950%**
17-00020*	8/16/2017	QIIP	0.000%	7.520%	1.763%	9.283%			
		EDI	0.000%	0.340%	-0.031%	0.309%			
		SEC	0.000%	6.090%	-0.826%	5.264%			
		Total	0.000%		0.906%		**14.856%**	**0.00%**	**14.856%**
17-00124	4/10/2018	QIIP	2.530%	10.050%	0.000%	10.050%			
		EDI	0.070%	0.410%	0.000%	0.410%			
		SEC	-0.120%	5.970%	0.000%	5.970%			
		Total	2.480%		0.000%		**16.430%**	**0.00%**	**16.430%**
18-00022*	12/17/2018	QIIP	0.000%	10.050%	1.542%	11.592%			
		EDI	0.000%	0.410%	-0.081%	0.329%			
		SEC	0.000%	5.970%	-0.628%	5.342%			
		Total	0.000%		0.833%		**17.263%**	**0.00%**	**17.263%**
18-00120	9/1/2019	QIIP	1.600%	11.650%	0.000%	11.650%			
		EDI	0.240%	0.650%	0.000%	0.650%			
		SEC	0.910%	6.880%	0.000%	6.880%			
		Total	2.750%		0.000%		**19.180%**	**-6.62%**	**12.560%**
19-00031*	12/9/2019	QIIP	0.000%	11.650%	-1.140%	10.510%			
		EDI	0.000%	0.650%	-0.320%	0.330%			
		SEC	0.000%	6.880%	-0.920%	5.960%			
		Total	0.000%		-2.380%		**16.800%**	**-6.62%**	**10.180%**
19-00105	1/1/2020	QIIP	2.630%	14.280%	0.000%	14.280%			
		EDI	0.490%	1.140%	0.000%	1.140%			
		SEC	1.910%	8.790%	0.000%	8.790%			
		Total	5.030%		0.000%		**24.210%**	**-6.62%**	**17.590%**
20-00028*	4/1/2020	QIIP	0.000%	14.280%	-2.310%	11.970%			
		EDI	0.000%	1.140%	-0.510%	0.630%			
		SEC	0.000%	8.790%	-1.260%	7.530%			
		Total	0.000%		-4.080%		**20.130%**	**-6.62%**	**13.510%**
20-00XXX	1/1/2021	QIIP	4.860%	19.140%	0.000%	19.140%			
		EDI	0.110%	1.250%	0.000%	1.250%			
		SEC	0.910%	9.700%	0.000%	9.700%			
		Total	5.880%		0.000%		**30.090%**	**-11.16%**	**18.930%**

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

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

Third Revised Sheet No. 12-EDI-1

CLASSIFICATION OF SERVICE

ECONOMIC DEVELOPMENT INVESTMENT PROGRAM – RIDER

1. Applicability

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

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

2. Definitions

For the purposes of this Rider:

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

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

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

"Commission" means the Tennessee Public Utility Commission.

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

(T) Denotes Change in text

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

Third Revised Sheet No. 12-EDI-2

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

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

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

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

3. General Description

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

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

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

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

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

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

Third Revised Sheet No. 12-EDI-3

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

4. Determination of the Economic Development Investment Program Percentage Rate

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

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

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

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

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

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

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TENNESSEE-AMERICAN WATER COMPANY

TPUC NO. 19
Third Revised Sheet No. 12-EDI-4

Divided by Relevant Rate Order Volumetric & Metered Revenue

EDI Percentage Rate

Where:

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

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

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

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

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

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

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

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

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

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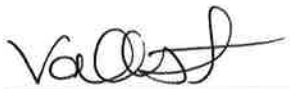
BY: 

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

Third Revised Sheet No. 12-EDI-5

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

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

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

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

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

5. Determination of the Annual Reconciliation Factor Percentage Rate

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

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

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

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

Annual Reconciliation Factor Percentage Rate

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

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

Third Revised Sheet No. 12-EDI-6

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

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

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

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

Divided by 1 minus the following:

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

Less Total Forecasted EDI Revenue Requirement

Budget-to-Actual Adjustment

Where:

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

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

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TENNESSEE-AMERICAN WATER COMPANY

TPUC NO. 19
Third Revised Sheet No. 12-EDI-7

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

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

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

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

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

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

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

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

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

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

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

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

Third Revised Sheet No. 12-EDI-8

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

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

(E) Computation of the Earnings Test Adjustment.

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

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

(F) Computation of Interest.

Interest will be computed as follows:

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

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

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

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Third Revised Sheet No. 12-EDI-9

6. New Base Rates

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

7. Annual EDI Percentage Rate Filing

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

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

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

8. Annual Reconciliation Filing with the Commission

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

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

Third Revised Sheet No. 12-EDI-10

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

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

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

9. Notice Requirements

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

10. Public Interest Review

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

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

Third Revised Sheet No. 12-QIIP-1

CLASSIFICATION OF SERVICE

QUALIFIED INFRASTRUCTURE IMPROVEMENT PROGRAM – RIDER

1. Applicability

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

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

2. Definitions

For the purposes of this Rider:

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

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

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

"Commission" means the Tennessee Public Utility Commission.

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

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TPUC NO. 19

Third Revised Sheet No. 12-QIIP-2

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

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

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

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

3. General Description

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

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

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

Other Infrastructure – Infrastructure designed to utilize alternative fuels.

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

Third Revised Sheet No. 12-QIIP-3

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

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

4. Determination of the Qualified Infrastructure Improvement Program Percentage Rate

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

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

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

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

Allowed Forecasted QIIP Pre-Tax Return
Plus Depreciation Expense

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BY:

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

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

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

Divided by Relevant Rate Order Volumetric & Metered Revenue

QIIP Percentage Rate

Where:

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

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

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

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

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

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

(T) Denotes change in text

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

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

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

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

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

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

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

5. Determination of the Annual Reconciliation Factor Percentage Rate

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

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

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

(T) Denotes change in text

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

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Plus Earnings Test Adjustment
Plus Interest
Annual Reconciliation Amount

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

Annual Reconciliation Factor Percentage Rate

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

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

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

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

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

Divided by 1 minus the following:

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

Less Total Forecasted QIIP Revenue Requirement

Budget-to-Actual Adjustment

Where:

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

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

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

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

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

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

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

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

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

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

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

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

Third Revised Sheet No. 12-QIIP-8

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

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

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

(E) Computation of the Earnings Test Adjustment.

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

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

(F) Computation of Interest.

Interest will be computed as follows:

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

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

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

6. New Base Rates

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

7. Annual QIIP Percentage Rate Filing

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

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

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

8. Annual Reconciliation Filing with the Commission

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

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

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

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

9. Notice Requirements

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

10. Public Interest Review

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

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

Second Revised Sheet No. 12-SEC-1

CLASSIFICATION OF SERVICE

SAFETY AND ENVIRONMENTAL COMPLIANCE – RIDER

1. Applicability

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

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

2. Definitions

For the purposes of this Rider:

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

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

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

"Commission" means the Tennessee Public Utility Commission.

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Second Revised Sheet No. 12-SEC-2

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

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

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

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

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

3. General Description

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

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

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

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

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

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Second Revised Sheet No. 12-SEC-3

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

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

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

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

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

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

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

Divided by 1 minus the following:

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

Divided by Relevant Rate Order Volumetric & Metered Revenue

SEC Percentage Rate

Where:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. Determination of the Annual Reconciliation Factor Percentage Rate

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

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

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

(T) Denotes Change in Text

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

Second Revised Sheet No. 12-SEC-6

Plus Earnings Test Adjustment
Plus Interest
Annual Reconciliation Amount

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

Annual Reconciliation Factor Percentage Rate

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

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

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

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

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

Divided by 1 minus the following:

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

Less Total Forecasted SEC Revenue Requirement

Budget-to-Actual Adjustment

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Second Revised Sheet No. 12-SEC-7

Where:

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

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

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

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

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

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

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

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

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

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

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Second Revised Sheet No. 12-SEC-8

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

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

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

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

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

(E) Computation of the Earnings Test Adjustment.

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

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

(F) Computation of Interest.

Interest will be computed as follows:

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

Total Amount Subject to Interest
Interest Rate Multiplied by 50%

Total Interest

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

6. New Base Rates

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

7. Annual SEC Percentage Rate Filing

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

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

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Second Revised Sheet No. 12-SEC-10

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

8. Annual Reconciliation Filing with the Commission

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

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

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

9. Notice Requirements

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

10. Public Interest Review

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109 Wiehl Street
Chattanooga, Tennessee 37403

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

Second Revised Sheet No. 12-SEC-11

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

(T) Denotes Change in Text

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

BY:

Valoria V. Armstrong
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

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

Twenty-First Revised Sheet No. 12-Riders-1

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	14.28%
EDI	1.14%
SEC	8.79%
Subtotal of all Capital Recovery Riders	24.21%
QIIP Annual Reconciliation Percentage	-2.31% (D)
EDI Annual Reconciliation Percentage	-0.51% (D)
SEC Annual Reconciliation Percentage	-1.26% (D)
Subtotal of all Capital Recovery Riders	-4.08%
Total of Capital Recovery Riders and Reconciliation Percentages	20.13% (D)
Offset to Capital Recovery Riders for TCJA savings	-6.62%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-11.72%
PCOP	-0.65%

(D) Indicates Decrease

ISSUED: **September 14, 2020** **EFFECTIVE:** **September 14, 2020**

BY: Darlene L. Williams

Darlene L. Williams **109 Wiehl Street**
PRESIDENT **Chattanooga, Tennessee 37403**

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

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	19.14% (I)
EDI	1.25% (I)
SEC	9.70% (I)
Subtotal of all Capital Recovery Riders	30.09%
QIIP Annual Reconciliation Percentage	0.00% (I)
EDI Annual Reconciliation Percentage	0.00% (I)
SEC Annual Reconciliation Percentage	0.00% (I)
Subtotal of all Capital Recovery Riders	0.00%
Total of Capital Recovery Riders and Reconciliation Percentages	30.09% (I)
Offset to Capital Recovery Riders for TCJA savings	-6.62%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-4.54% (I)
PCOP	-0.65%

(I) Indicates Increase

ISSUED: **November 20, 2020** **EFFECTIVE:** **January 1, 2021**

BY: Grant A. Evitts

Grant A. Evitts
PRESIDENT

109 Wiehl Street
Chattanooga, Tennessee 37403

Tennessee American Water

2021 Capital Rider Surcharge Filing

Workbook Name: TAW_SCH1_2021_Filing.xlsx

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

Worksheet Name	Description / Purpose of Worksheet
1. EXH Summary	1. 2021 Summary of Revenue Requirement as compared to last year
2. EXH Avg Impact	2. 2021 Summary of Revenue Requirement as percentage impact to customer's bills
3. EXH SEC 1	3. 2021 SEC summary of revenue requirement calculation for projects eligible for the Safety and Environmental Compliance Rider
4. EXH SEC 2	4. 2021 SEC detail of revenue requirement calculation for #3
5. EXH EDI 1	5. 2021 EDI summary of revenue requirement calculation for projects eligible for the Economic Development Investment Rider
6. EXH EDI 2	6. 2021 EDI detail of revenue requirement calculation for #5
7. EXH QIIP 1	7. 2021 QIIP summary of revenue requirement calculation for projects eligible for the Qualified Investment Improvement Program Rider
8. EXH QIIP 2	8. 2021 QIIP detail of revenue requirement calculation for #7
9. EXH 2021 SCEP	9. 2021 Strategic Capital Expenditure Plan provided for this year's filing.
10. WKP 2021 In-Serviced SCEP	10. 2021 projected in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation for this year's filing based on #9.
11. WKP 2021 Retirements	11. 2021 projected average retirements based on prior actuals and projected years 2014-2021. Populates the average retirements column for #10
12. WKP 2021 COR	12. 2021 projected average cost of removal less salvage based on prior actuals and projected years 2014-2021. Populates the average cost of removal column for #10
13. WKP 2021 CIAC	13. 2021 projected average contributions in aid of construction based on prior actuals and projected years 2014-2021. Populates the average CIAC column for #10
14. WKP 2021 Accum Depr	14. 2021 projected average accumulated depreciation based on prior actuals and projected years 2014-2021. Populates the average accumulated depreciation column for #10
15. WKP 2021 ADIT Summary	15. 2021 Accumulated Deferred Income Taxes by Capital Rider includes repairs, bonus and NOLC. Populates the revised average ADIT for #3, #5, & #7.
16. WKP NOLC Calculation	16. 2021 Net Operating Loss Carryforward calculation with operating loss impacts on deferred tax liability. Populates the NOLC on #15.
17. WKP 2021 Tax Depr Balances	17. Tax depreciation balances by year for calculation of accumulated deferred income taxes. Populates the capital rider ADIT balances for #15.
18. WKP 2020 In-Serviced SCEP	18. 2020 projected in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation for this year's filing with updates for 2019 actuals and 2020 project timelines.
19. WKP 2020 SCEP	19. 2020 Strategic Capital Expenditure Plan provided in 2020 surcharge filing

Tennessee American Water

2021 Capital Rider Surcharge Filing

Workbook Name: TAW_SCH1_2021_Filing.xlsx

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

Worksheet Name	Description / Purpose of Worksheet
20. WKP 2019 In-Serviced Actual	20. 2019 actual in-serviced costs, retirements, CIAC, cost of removal, depreciation, and tax depreciation from Docket #20-00028.
21. WKP 2019 SCEP	21. 2019 Strategic Capital Expenditure Plan provided in 2019 surcharge filing
22. WKP APP Reduction	22. Capitalized APP reduction based on prior amounts included in the 2016 reconcilation not allowed above the authorized APP amount from the last rate case.
23. WKP Retires	23. Projected retirements and cost of removal percentages based on a three-year average for recurring replacement project types. Populates amounts for #11 & #12.
24. WKP Data-Rates	24. Residential water rates showing meter charge, volumetric rates and flat rate charges.
25. WKP PTR&CF	25. Workpaper for calculating pre-tax rate of return and revenue conversion which is used to calculate the revenue requirement on the net rate base for each capital rider surcharges.
26. WKP CIAC	26. Actual CIAC for years 2012 - 2015 used to project CIAC in current capital rider filing.
27. WKP Data-Acct Master	27. TAWC master chart of account showing SAP and NARUC accounts
28. WKP Depr Rates	28. Current TRA approved depreciation rates used to calculate depreciation expense
29. Total Recon	29. Comparison of Exhibit schedules to WKP 2021 In-Serviced SCEP (#10)
30. WKP Additions Recon	30. Lays out actual and projected SCEP additions by year to the amounts in this year's filing
31. WKP 2021 In-Serviced SCEP proof	31. Same as #10 without array formulas
32. WKP 2020 In-Serviced SCEP proof	32. Same as #18 without array formulas
33. WKP SEC 2 Proof	33. 2021 SEC detail of revenue requirement calculation for #4 without array formulas
34. WKP EDI 2 Proof	34. 2021 EDI detail of revenue requirement calculation for #6 without array formulas
35. WKP QIIP 2 Proof	35. 2021 EDI detail of revenue requirement calculation for #8 without array formulas

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

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

Line Number	Rate Mechanism	Proposed Revenue Requirement*	Percentage Applied to Bill*	Revenue Requirement as Authorized - 2020 (1)	Percentage Applied to Bill as Authorized (1)	Impact of Proposed Adjustments on Revenue Requirement	Impact of Proposed Adjustments on Bill Percentage
1							
2	QIIP	$9,010,519	19.14%	$6,723,700	14.28%	$2,286,818	4.86%
3							
4	EDI	587,183	1.25%	536,171	1.14%	51,011	0.11%
5							
6	SEC	4,564,309	9.70%	4,137,860	8.79%	426,449	0.91%
7							
8	**Total**	**$14,162,010**	**30.09%**	**$11,397,732**	**24.21%**	**$2,764,278**	**5.88%**
9							
10							

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

(1) From prior docket #19-00105 order that approved the capital rider surcharges

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

Line Number	Area	Service Charge - 5/8" Meter	Volumetric Charge	Bill Before Surcharges	2020 Authorized Capital Surcharges at 24.21%	2019 PCOP at -.65%	Total 2020 Authorized Surcharges	2021 QIIP Surcharge at 4.86%	2021 EDI Surcharge at 0.11%	2021 SEC Surcharge at 0.91%	2021 Proposed Capital Rider Adjustments	Total Proposed Surcharges	2021 TCJA Credit at -6.62%	2021 TCJA EADIT Credit at -4.54%	Total of Proposed Surcharges & TCJA Credit
1															
2	Chattanooga	$13.96	$7.60	$21.56	$5.22	($0.14)	$5.08	$1.05	$0.02	$0.20	$1.27	$6.35	($1.43)	($0.98)	$3.94
3															
4	Lookout Mountain	$15.66	$12.39	$28.05	$6.79	($0.18)	$6.61	$1.36	$0.03	$0.26	$1.65	$8.26	($1.86)	($1.27)	$5.13
5															
6	Lakeview	$15.66	$9.16	$24.82	$6.01	($0.16)	$5.85	$1.21	$0.03	$0.23	$1.47	$7.32	($1.64)	($1.13)	$4.55
7															
8	Suck Creek	$30.60	$16.12	$46.72	$11.31	($0.30)	$11.01	$2.27	$0.05	$0.43	$2.75	$13.76	($3.09)	($2.12)	$8.54
9															
10	Whitwell - Inside	$20.45	$10.30	$30.75	$7.45	($0.20)	$7.25	$1.49	$0.03	$0.28	$1.80	$9.05		($1.40)	$7.65
11															
12	Whitwell - Outside	$23.37	$12.56	$35.93	$8.70	($0.23)	$8.46	$1.75	$0.04	$0.33	$2.12	$10.58		($1.63)	$8.95
13															

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

Line Number	Description	2021 SEC Company Totals
1	Additions Subject to SEC:	$37,888,110
2	Plus: Cost of Removal less Salvage	4,085,458
3	Less: Contributions in Aid to Construction (CIAC)	0
4	Less: Deferred Income Taxes	4,821,320
5	Less: Accumulated Depreciation	4,215,777
6	Net Investment Supplied SEC Additions:	$32,936,471
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$2,783,610
10		
11	Depreciation Expense on SEC Additions:	1,164,180
12		
13	Operational Expenses Related to SEC	0
14		
15	Property and Franchise Taxes Associated with SEC:	475,421
16		
17	SEC Revenues:	$4,423,211
18		
19	Revenue Taxes	3.191%
20	SEC Revenues with Revenue Taxes	$4,569,009
21		
22	SEC APP Revenue Reduction	(4,700)
23		
24	SEC Revenues with Revenue Taxes & APP Reduction	$4,564,309
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	SEC Percentage to Apply to Bill:	9.70%
29		

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

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,537,140	($133,652)	$0	$1,403,488	$61,123	($195,606)	($80,919)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	6,375
9	Total SEC		$1,537,140	($224,745)	$0	$1,312,395	$396,955	($195,606)	($74,544)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,284,340	($201,164)	$0	$1,083,176	$97,603	($163,433)	($138,206)
13	Investment Projects		8,557,216	(55,079)	0	8,502,137	1,733,596	(1,088,919)	(1,032,549)
14	Total SEC		$9,841,556	($256,243)	$0	$9,585,313	$1,831,199	($1,252,352)	($1,170,755)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$193,457	$0	$0	$193,457	$8,499	($24,618)	($12,666)
18	Investment Projects		83,856	0	0	83,856	26,108	(10,670)	(5,384)
19	Total SEC		$277,313	$0	$0	$277,313	$34,607	($35,288)	($18,050)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$219,399	$0	$0	$219,399	$4,551	($27,920)	($6,462)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(135,195)	(192,222)
24	Total SEC		$1,281,810	$0	$0	$1,281,810	$4,551	($163,115)	($198,684)
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$349
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$349
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$217,261	($66,266)	$0	$150,995	$11,069	($27,645)	($3,815)
38	Investment Projects		748,136	0	0	748,136	0	(95,202)	(4,538)
39	Total SEC		$965,396	($66,266)	$0	$899,130	$11,069	($122,847)	($8,353)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
45									
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
53	Investment Projects		0	0	0	0	0	0	0

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

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
54	Total SEC		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
55									
56	**311500**	**Pumping Equipment Other**							
57	Recurring Projects		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
60									
61	**311520**	**Pumping Equipment SOS**							
62	Recurring Projects		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
63	Investment Projects		0	0	0	0	0	0	0
64	Total SEC		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
65									
66	**320100**	**WT Equip Non-Media**							
67	Recurring Projects		$4,721,304	($853,530)	$0	$3,867,774	$1,002,853	($600,794)	($182,018)
68	Investment Projects		12,240,094	(156,068)	0	12,084,026	577	(1,557,570)	(599,291)
69	Total SEC		$16,961,397	($1,009,598)	$0	$15,951,799	$1,003,430	($2,158,364)	($781,309)
70									
71	**320200**	**Water Trmt Equip Filter Media**							
72	Recurring Projects		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
75									
76	**330000**	**Dist Reservoirs & Standpipes**							
77	Recurring Projects		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
78	Investment Projects		0	0	0	0	0	0	0
79	Total SEC		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
80									
81	**330200**	**Ground Level Tanks**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		234,540	(3,369)	0	231,171	0	(29,844)	(22,112)
84	Total SEC		$234,540	($3,369)	$0	$231,171	$0	($29,844)	($22,112)
85									
86	**331001**	**Transmission & Distribution Mains**							
87	Recurring Projects		$0	($2,261)	$0	($2,261)	$441	$0	$83
88	Investment Projects		0	0	0	0	0	0	0
89	Total SEC		$0	($2,261)	$0	($2,261)	$441	$0	$83
90									
96	**340200**	**Computer & Peripheral Equipment**							
97	Recurring Projects		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
100									
101	**340300**	**Computer Software**							
102	Recurring Projects		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
105									
106	**340330**	**Computer Software Other**							
107	Recurring Projects		$1,302	$0	$0	$1,302	$0	($164)	($84)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$1,302	$0	$0	$1,302	$0	($164)	($84)
110									
111	**343000**	**Tools, Shop, Garage Equipment**							

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

SEC

Line #	Investment by Plant Account	Account Description	1 Additions	2 Retirements	3 CIAC	4 Net Investments (for Property Tax Calculation) =Col 1 + Col 2	5 Cost of Removal Net of Salvage	B Accumulated Deferred Income Taxes	C Accumulated Depreciation
112	Recurring Projects		$3,294	($2,705)	$0	$589	$0	($419)	($214)
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$3,294	($2,705)	$0	$589	$0	($419)	($214)
115									
116	**344000**	**Laboratory Equipment**							
117	Recurring Projects		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
120									
121	**345000**	**Power Operated Equipment**							
122	Recurring Projects		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
125									
126	**346100**	**Comm Equip Non-Telephone**							
127	Recurring Projects		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
128	Investment Projects		0	0	0	0	0	0	0
129	Total SEC		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
130									
131	**346190**	**Remote Control & Instrument**							
132	Recurring Projects		$1,164,606	($197,603)	$0	$967,003	$106,727	($148,198)	($174,589)
133	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,840)	(10,214)
134	Total SEC		$1,186,917	($203,728)	$0	$983,189	$112,006	($151,038)	($184,803)
135									
136	**347000**	**Misc Equipment**							
137	Recurring Projects		$211,048	($7,126)	$0	$203,922	$6,269	($26,855)	($21,759)
138	Investment Projects		5,946	0	0	5,946	0	(757)	(3,231)
139	Total SEC		$216,993	($7,126)	$0	$209,867	$6,269	($27,612)	($24,990)
140									
141	**348000**	**Other Tangible Plant**							
142	Recurring Projects		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
143	Investment Projects		0	0	0	0	0	0	0
144	Total SEC		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
145									
146	**Expense:**								
147	Chemical Expense for WasteWater handling:		$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wasterwater handling:		0	0	0	0	0	0	0
149	Hauling Expense for Wasterwater handling:		0	0	0	0	0	0	0
150	Total		$0	$0	$0	$0	$0	$0	$0
151									
152	**Total**		**$37,888,110**	**($2,699,688)**	**$0**	**$35,188,422**	**$4,085,458**	**($4,821,320)**	**($4,215,777)**

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

			6	7	8	9	10	11	12
		SEC	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,321,738	$111,706	$27,789	$18,962	$0	$158,457	$163,680
8	Investment Projects		342,207	28,921	(1,804)	(1,231)	0	25,887	26,740
9	Total SEC		$1,663,945	$140,628	$25,985	$17,731	$0	$184,344	$190,421
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,080,304	$91,301	$44,519	$14,634	$0	$150,454	$155,414
13	Investment Projects		8,169,344	690,428	349,438	114,870	0	1,154,736	1,192,798
14	Total SEC		$9,249,648	$781,730	$393,956	$129,504	$0	$1,305,190	$1,348,212
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$164,672	$13,917	$4,121	$2,614	$0	$20,652	$21,332
18	Investment Projects		93,910	7,937	1,786	1,133	0	10,856	11,214
19	Total SEC		$258,582	$21,854	$5,907	$3,747	$0	$31,507	$32,546
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$189,568	$16,021	$2,479	$2,964	$0	$21,465	$22,172
23	Investment Projects		734,994	62,118	12,005	14,354	0	88,477	91,393
24	Total SEC		$924,562	$78,139	$14,484	$17,318	$0	$109,942	$113,565
25									
26	**304600**	**Struc &Imp-Offices**							
27	Recurring Projects		$8,360	$707	$113	$135	$0	$955	$987
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$8,360	$707	$113	$135	$0	$955	$987
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$350	$30	($57)	($106)	$0	($134)	($139)
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$350	$30	($57)	($106)	$0	($134)	($139)
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$196,870	$16,638	$1,253	$2,040	$0	$19,932	$20,589
38	Investment Projects		648,396	54,799	6,210	10,108	0	71,116	73,460
39	Total SEC		$845,265	$71,437	$7,463	$12,148	$0	$91,048	$94,049
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$7,332	$620	$184	$133	$0	$937	$968
43	Investment Projects		0	0	0	0		0	0
44	Total SEC		$7,332	$620	$184	$133	$0	$937	$968
45									
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
53	Investment Projects		0	0	0	0	0	0	0

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

				6	7	8	9	10	11	12
				=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
			SEC							
Line #	Investment by Plant Account	Account Description		Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
54	Total SEC			$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
55										
56	**311500**	**Pumping Equipment Other**								
57	Recurring Projects			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
58	Investment Projects			0	0	0	0	0	0	0
59	Total SEC			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
60										
61	**311520**	**Pumping Equipment SOS**								
62	Recurring Projects			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
63	Investment Projects			0	0	0	0	0	0	0
64	Total SEC			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
65										
66	**320100**	**WT Equip Non-Media**								
67	Recurring Projects			$4,941,345	$417,615	$42,159	$52,256	$0	$512,031	$528,908
68	Investment Projects			10,083,810	852,228	131,716	163,264	0	1,147,208	1,185,022
69	Total SEC			$15,025,154	$1,269,844	$173,875	$215,520	$0	$1,659,239	$1,713,930
70										
71	**320200**	**Water Trmt Equip Filter Media**								
72	Recurring Projects			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
73	Investment Projects			0	0	0	0	0	0	0
74	Total SEC			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
75										
76	**330000**	**Dist Reservoirs & Standpipes**								
77	Recurring Projects			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
78	Investment Projects			0	0	0	0	0	0	0
79	Total SEC			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
80										
81	**330200**	**Ground Level Tanks**								
82	Recurring Projects			$0	$0	$0	$0	$0	$0	$0
83	Investment Projects			182,584	15,431	6,334	3,123	0	24,888	25,709
84	Total SEC			$182,584	$15,431	$6,334	$3,123	$0	$24,888	$25,709
85										
86	**331001**	**Transmission & Distribution Mains**								
87	Recurring Projects			$524	$44	($28)	($31)	$0	($15)	($15)
88	Investment Projects			0	0	0	0	0	0	0
89	Total SEC			$524	$44	($28)	($31)	$0	($15)	($15)
90										
96	**340200**	**Computer & Peripheral Equipment**								
97	Recurring Projects			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
98	Investment Projects			0	0	0	0	0	0	0
99	Total SEC			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
100										
101	**340300**	**Computer Software**								
102	Recurring Projects			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
103	Investment Projects			0	0	0	0	0	0	0
104	Total SEC			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
105										
106	**340330**	**Computer Software Other**								
107	Recurring Projects			$1,054	$89	$24	$18	$0	$131	$135
108	Investment Projects			0	0	0	0	0	0	0
109	Total SEC			$1,054	$89	$24	$18	$0	$131	$135
110										
111	**343000**	**Tools, Shop, Garage Equipment**								

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

				6	7	8	9	10	11	12
							= (Col 4 x Prop Tax			
				=Cols 1 + 3 + 5 + B	=Col 6 x	=(Col 1+2+3)x	Rate) + (Col 4 x		=Cols 7 + 8 + 9 +	= Col 11 / (1 -
			SEC	+ C	8.451452%	Depreciation Rate	Franchise Rate)		10	3.191%)
Line #	Investment by Plant Account		Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
112	Recurring Projects			$2,661	$225	$41	$8	$0	$273	$282
113	Investment Projects			0	0	0	0	0	0	0
114	Total SEC			$2,661	$225	$41	$8	$0	$273	$282
115										
116	**344000**		**Laboratory Equipment**							
117	Recurring Projects			$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
118	Investment Projects			0	0	0	0	0	0	0
119	Total SEC			$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
120										
121	**345000**		**Power Operated Equipment**							
122	Recurring Projects			$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
123	Investment Projects			0	0	0	0	0	0	0
124	Total SEC			$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
125										
126	**346100**		**Comm Equip Non-Telephone**							
127	Recurring Projects			$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
128	Investment Projects			0	0	0	0	0	0	0
129	Total SEC			$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
130										
131	**346190**		**Remote Control & Instrument**							
132	Recurring Projects			$948,546	$80,166	$40,711	$13,065	$0	$133,942	$138,357
133	Investment Projects			14,536	1,229	681	219	0	2,129	2,199
134	Total SEC			$963,082	$81,394	$41,392	$13,284	$0	$136,070	$140,555
135										
136	**347000**		**Misc Equipment**							
137	Recurring Projects			$168,703	$14,258	$12,908	$2,755	$0	$29,921	$30,907
138	Investment Projects			1,958	165	376	80	0	622	643
139	Total SEC			$170,660	$14,423	$13,285	$2,835	$0	$30,543	$31,550
140										
141	**348000**		**Other Tangible Plant**							
142	Recurring Projects			$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
143	Investment Projects			0	0	0	0	0	0	0
144	Total SEC			$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
145										
146	**Expense:**									
147	Chemical Expense for WasteWater handling:			$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wasterwater handling:			0	0	0	0	0	0	0
149	Hauling Expense for Wasterwater handling:			0	0	0	0	0	0	0
150	Total			$0	$0	$0	$0	$0	$0	$0
151										
152	**Total**			**$32,936,471**	**$2,783,610**	**$1,164,180**	**$475,421**	**$0**	**$4,423,211**	**$4,569,009**

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

Line Number	Description	2021 EDI Company Totals
1	Additions Subject to EDI:	$5,491,176
2	Plus: Cost of Removal less Salvage	2,595
3	Less: Contributions in Aid to Construction (CIAC)	111,457
4	Less: Deferred Income Taxes	398,509
5	Less: Accumulated Depreciation	159,454
6	Net Investment Supplied EDI Additions:	$4,824,351
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$407,728
10		
11	Depreciation Expense on EDI Additions:	86,705
12		
13	Operational Expenses Related to EDI	0
14		
15	Property and Franchise Taxes Associated with EDI:	74,175
16		
17	EDI Revenues:	$568,608
18		
19	Revenue Taxes	3.191%
20	EDI Revenues with Revenue Taxes	$587,351
21		
22	EDI APP Revenue Reduction	(168)
23		
24	Total EDI Revenues with Revenue Taxes & APP Reduction	$587,183
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	EDI Percentage to Apply to Bill:	1.25%
29		

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

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		1,107,380	0	0	1,107,380	0	(80,365)	(15,652)
9	Total EDI		$1,107,380	$0	$0	$1,107,380	$0	($80,365)	($15,652)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,546,808	$0	$0	$2,546,808	$0	($184,829)	($100,311)
13	Investment Projects		1,108,100	0	0	1,108,100	0	(80,418)	(9,057)
14	Total EDI		$3,654,908	$0	$0	$3,654,908	$0	($265,247)	($109,368)
15									
16	**333000**	**Services**							
17	Recurring Projects		$10,318	$0	$0	$10,318	$0	($749)	($499)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$10,318	$0	$0	$10,318	$0	($749)	($499)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$5,491,176**	**($1,071)**	**($111,457)**	**$5,490,105**	**$2,595**	**($398,509)**	**($159,454)**

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

Line #	Investment by Plant Account	Account Description	6 =Cols 1 + 3 + 5 + B + C	7 =Col 6 x 8.451452%	8 =(Col 1+2+3)x Depreciation Rate	9 = (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)	10	11 =Cols 7 + 8 + 9 + 10	12 = Col 11 / (1 - 3.191%)
		EDI	**Earnings Basis Net Investment (Rate Base)**	**Earnings Basis x Pre-Tax Return (PTR)**	**Depreciation Expense**	**Property Tax & Franchise Fees**	**Operational Expenses**	**Total Before Revenue Tax**	**Total With Revenue Tax**
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		1,011,363	85,475	27,131	14,961	0	127,567	131,772
9	Total EDI		$1,011,363	$85,475	$27,131	$14,961	$0	$127,567	$131,772
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,261,668	$191,144	$31,835	$34,409	$0	$257,388	$265,872
13	Investment Projects		1,018,625	86,089	13,851	14,971	0	114,911	118,699
14	Total EDI		$3,280,293	$277,232	$45,686	$49,380	$0	$372,299	$384,571
15									
16	**333000**	**Services**							
17	Recurring Projects		$9,070	$767	$115	$139	$0	$1,020	$1,054
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$9,070	$767	$115	$139	$0	$1,020	$1,054
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$14,211	$1,201	$496	$246	$0	$1,943	$2,007
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$14,211	$1,201	$496	$246	$0	$1,943	$2,007
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,824,351**	**$407,728**	**$86,705**	**$74,175**	**$0**	**$568,608**	**$587,351**

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

Line Number	Description	2021 QIIP Company Totals
1	Additions Subject to QIIP:	$77,480,819
2	Plus: Cost of Removal less Salvage	11,620,911
3	Less: Contributions in Aid to Construction (CIAC)	2,308,894
4	Less: Deferred Income Taxes	8,859,405
5	Less: Accumulated Depreciation	5,415,472
6	Net Investment Supplied QIIP Additions:	$72,517,959
7		
8	Pre-Tax Rate of Return:	8.45145%
9	Pre-Tax Return on Additions:	$6,128,821
10		
11	Depreciation Expense on QIIP Additions:	1,682,459
12		
13	Operational Expenses Related to QIIP	0
14		
15	Property and Franchise Taxes Associated with QIIP:	916,126
16		
17	QIIP Revenues:	$8,727,406
18		
19	Revenue Taxes	3.191%
20	QIIP Revenues with Revenue Taxes	$9,015,077
21		
22	QIIP APP Revenue Reduction	(4,558)
23		
24	Total QIIP Revenues with Revenue Taxes & APP Reduction	$9,010,519
25		
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724
27		
28	QIIP Percentage to Apply to Bill:	19.14%
29		

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$25,057
3	Investment Projects		6,103,569	(1,807)	0	6,101,762	902,822	(697,900)	(1,267,735)
4	Total QIIP		$6,103,569	($96,707)	$0	$6,006,862	$902,822	($697,900)	($1,242,678)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
10									
11	**309000**	**Supply Mains**							
12	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
13	Investment Projects		1,404,598	0	0	1,404,598	3,709	(160,603)	(45,409)
14	Total QIIP		$1,404,598	$0	$0	$1,404,598	$3,709	($160,603)	($45,409)
15									
16	**311520**	**Pumping Equipment SOS**							
17	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
18	Investment Projects		493,269	(3,675)	0	489,594	97,718	(56,399)	(4,480)
19	Total QIIP		$493,269	($3,675)	$0	$489,594	$97,718	($56,399)	($4,480)
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($29,723)	($46,030)
23	Investment Projects		8,813,147	(2,364,119)	0	6,449,028	2,450,581	(1,007,722)	(139,558)
24	Total QIIP		$9,073,080	($2,487,904)	$0	$6,585,176	$2,540,081	($1,037,445)	($185,588)
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,364,288	($446)	$0	$3,363,842	$311,477	($384,684)	($146,071)
48	Investment Projects		190,792	0	0	190,792	0	(21,812)	(2,614)

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
49	Total QIIP		$3,555,081	($446)	$0	$3,554,635	$311,477	($406,496)	($148,685)
50									
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$27,285,720	($3,033,609)	($2,141,735)	$24,252,111	$2,545,682	($3,119,946)	($955,004)
53	Investment Projects		4,345,679	0	0	4,345,679	0	(496,897)	(105,341)
54	Total QIIP		$31,631,400	($3,033,609)	($2,141,735)	$28,597,791	$2,545,682	($3,616,843)	($1,060,345)
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		207,335	0	0	207,335	0	(23,708)	(34,589)
84	Total QIIP		$207,335	$0	$0	$207,335	$0	($23,708)	($34,589)
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$77,480,819**	**($9,673,484)**	**($2,308,894)**	**$67,807,335**	**$11,620,911**	**($8,859,405)**	**($5,415,472)**

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

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$25,057	$2,118	($3,900)	($1,282)	$0	($3,065)	($3,166)
3	Investment Projects		5,040,756	426,017	250,782	82,439	0	759,239	784,265
4	Total QIIP		$5,065,813	$428,135	$246,882	$81,157	$0	$756,174	$781,099
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
10									
11	**309000**	**Supply Mains**							
12	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
13	Investment Projects		1,202,295	101,611	26,266	18,977	0	146,855	151,695
14	Total QIIP		$1,202,295	$101,611	$26,266	$18,977	$0	$146,855	$151,695
15									
16	**311520**	**Pumping Equipment SOS**							
17	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
18	Investment Projects		530,108	44,802	8,960	6,615	0	60,376	62,366
19	Total QIIP		$530,108	$44,802	$8,960	$6,615	$0	$60,376	$62,366
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$273,679	$23,130	$1,484	$1,839	$0	$26,453	$27,325
23	Investment Projects		10,116,448	854,987	70,294	87,131	0	1,012,412	1,045,783
24	Total QIIP		$10,390,128	$878,117	$71,778	$88,970	$0	$1,038,866	$1,073,108
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,145,010	$265,799	$92,169	$45,448	$0	$403,416	$416,714
48	Investment Projects		166,366	14,060	5,228	2,578	0	21,866	22,587

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

			6	7	8	9	10	11	12
			=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
		QIIP							
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
49	Total QIIP		$3,311,377	$279,859	$97,397	$48,026	$0	$425,282	$439,300
50									
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$23,614,717	$1,995,787	$276,380	$327,663	$0	$2,599,830	$2,685,525
53	Investment Projects		3,743,441	316,375	54,321	58,713	0	429,409	443,564
54	Total QIIP		$27,358,159	$2,312,162	$330,701	$386,377	$0	$3,029,239	$3,129,088
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		149,038	12,596	8,729	2,801	0	24,126	24,921
84	Total QIIP		$149,038	$12,596	$8,729	$2,801	$0	$24,126	$24,921
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$72,517,959**	**$6,128,821**	**$1,682,459**	**$916,126**	**$0**	**$8,727,406**	**$9,015,077**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	November 10, 2020
Description	TN BP 2021-2025 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2021 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			0	31,880	55,013	84,713	87,533	11,525
Tennessee	QIIP	B	Mains - Replaced / Restored			75,000	75,000	115,000	216,590	240,783	250,000
Tennessee	QIIP	C	Mains - Unscheduled			164,182	173,645	161,217	119,254	115,554	105,187
Tennessee	QIIP	D	Mains - Relocated			10,627	16,567	26,008	26,823	27,324	24,481
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			6,110	7,268	8,206	12,695	13,411	13,803
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			23,113	29,258	33,010	44,858	43,532	49,395
Tennessee	None	G	Services and Laterals - New			89,105	96,006	100,853	109,475	112,126	111,167
Tennessee	QIIP	H	Services and Laterals - Replaced			16,126	23,000	23,604	35,000	41,000	44,596
Tennessee	None	I	Meters - New			11,025	12,738	13,477	15,720	21,163	24,349
Tennessee	QIIP	J	Meters - Replaced			32,411	39,875	43,469	43,876	108,987	141,000
Tennessee	None	K	ITS Equipment and Systems			187,500	215,661	214,665	218,825	216,700	218,857
Tennessee	SEC	L	SCADA Equipment and Systems			0					
Tennessee	SEC	M	Security Equipment and Systems			6,376	7,815	10,379	11,098	14,443	14,662
Tennessee	None	N	Offices and Operations Centers			0	0	4,569	269	269	4,569
Tennessee	None	O	Vehicles			0	0	157,275	9,275	9,275	201,999
Tennessee	None	P	Tools and Equipment			3,718	3,939	20,895	5,145	5,145	23,020
Tennessee	SEC	Q	Process Plant Facilities and Equipment			75,000	75,000	75,000	75,000	75,000	75,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0					
Tennessee	None	S	Engineering Studies			5,646	5,979	11,293	11,586	11,880	11,880
			Total Recurring Projects			715,940	823,630	1,123,934	1,120,203	1,294,126	1,475,491
			ACQUISITIONS								
			Total Acquisitions								
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	QIIP	I26-020039	Basin 2 & Plate Settlers		10/31/2020	126,548	125,476	126,280	0	0	0
Tennessee	SEC	I26-020044	New Raw Water Intake - Citico		12/1/2023	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Replace Elder Mt Transmission Main		10/31/2023	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico		10/31/2022	0	0	48,405	48,697	48,991	49,286
Tennessee	QIIP	I26-020055	Lookout Valley Redun - St Elmo Booster Imprv		9/30/2024	0	0	0	0	0	0
Tennessee	SEC	I26-020058	New Low Service Pump Station - Citico		12/1/2026	0	0	0	0	0	0
Tennessee	QIIP	I26-020060	Replace High Service Header Valve - Citico		10/1/2021	970	101,013	102,015	103,313	207,200	1,079,744
Tennessee	QIIP	I26-020062	Filter House #2 Rehab		1/21/2022	6,025	11,403	153,500	153,500	153,500	142,635
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Piping Upgrade/Booster		11/30/2022	0	25,852	25,972	26,129	26,286	26,444
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - River Crossing		10/30/2022	0	26,892	27,054	27,217	27,381	27,546
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Citico Tank		12/30/2021	34,959	35,170	35,382	35,595	35,810	36,026
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Lookout Valley Tank		12/31/2024	0	0	0	0	0	0
Tennessee	None	I26-02xxxx	Chattanooga Ops Center		11/1/2022	0	0	107,567	108,216	108,868	109,524
Tennessee	SEC	I26-050001	Raw Water Intake Improvements - Whitwell		11/1/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace Two 0.5 MG Storage Tanks (Seq Valley)		8/30/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-05xxxx	Francis Springs Rd (Sequatchie Valley)		10/31/2023	0	0	0	0	0	0
Tennessee	None	I26-xxxxxx	GIS Project		9/30/2021	89,639	90,179	90,723	91,270	91,820	92,374
Tennessee	None	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$258,141**	**$415,985**	**$716,898**	**$593,936**	**$699,855**	**$1,563,580**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$984,080**	**$1,249,615**	**$1,890,832**	**$1,794,139**	**$2,143,982**	**$3,189,071**
***Dollar amounts from TAWC's Annual Capital Planning Process**						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$934,914**	**$1,200,448**	**$1,841,665**	**$1,744,972**	**$2,094,815**	**$3,139,904**
				Gross minus Post Acq		**$984,080**	**$1,249,615**	**$1,890,832**	**$1,794,139**	**$2,143,982**	**$3,189,071**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$934,914**	**$1,200,448**	**$1,841,665**	**$1,744,972**	**$2,094,815**	**$3,139,904**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	November 10, 2020
Description	TN BP 2021-2025 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2021
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	4,825	125	0	0	0	0	275,616
Tennessee	QIIP	B	Mains - Replaced / Restored	275,000	260,426	252,890	228,503	201,683	192,349	2,383,223
Tennessee	QIIP	C	Mains - Unscheduled	103,389	108,154	108,389	108,742	116,143	181,143	1,565,000
Tennessee	QIIP	D	Mains - Relocated	23,968	25,906	26,011	5,574	1,545	166	215,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	13,812	13,945	10,498	9,933	8,311	6,508	124,499
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	49,583	52,708	50,593	45,577	32,467	31,906	486,000
Tennessee	None	G	Services and Laterals - New	121,324	121,242	121,114	121,077	120,256	97,504	1,321,250
Tennessee	QIIP	H	Services and Laterals - Replaced	50,000	41,230	41,000	40,000	35,000	35,000	425,556
Tennessee	None	I	Meters - New	26,331	26,582	23,121	19,023	16,435	16,033	225,999
Tennessee	QIIP	J	Meters - Replaced	148,000	148,000	231,000	200,000	125,000	80,000	1,341,618
Tennessee	None	K	ITS Equipment and Systems	216,200	218,825	216,700	219,211	217,643	213,874	2,574,660
Tennessee	SEC	L	SCADA Equipment and Systems				53,333	53,333	53,334	160,000
Tennessee	SEC	M	Security Equipment and Systems	20,163	20,477	15,477	15,125	11,128	7,657	154,800
Tennessee	None	N	Offices and Operations Centers	269	269	4,569	269	269	4,675	20,000
Tennessee	None	O	Vehicles	11,912	11,912	157,275	9,275	162,751	9,051	739,999
Tennessee	None	P	Tools and Equipment	5,270	5,270	24,174	5,338	5,338	22,746	130,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	75,000	125,000	125,000	100,000	100,000	50,000	1,025,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting		250,000	250,000	250,000	250,000	26,210	1,026,210
Tennessee	None	S	Engineering Studies	11,880	11,880	11,880	11,880	11,880	7,336	125,000
										0
			Total Recurring Projects	1,246,927	1,521,952	1,749,690	1,522,860	1,589,184	1,135,493	15,319,432
			ACQUISITIONS							
			Total Acquisitions							
			INVESTMENT PROJECTS							
Tennessee	QIIP	I26-020039	Basin 2 & Plate Settlers	0	0	0	0	0	0	378,303
Tennessee	SEC	I26-020044	New Raw Water Intake - Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Replace Elder Mt Transmission Main	0	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico	49,583	49,882	50,183	50,485	52,817	54,335	502,663
Tennessee	QIIP	I26-020055	Lookout Valley Redun - St Elmo Booster Imprv	0	0	0	0	0	0	0
Tennessee	SEC	I26-020058	New Low Service Pump Station - Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020060	Replace High Service Header Valve - Citico	268,741	220,880	53,622	0	0	0	2,137,498
Tennessee	QIIP	I26-020062	Filter House #2 Rehab	140,946	215,781	215,781	116,819	81,322	81,322	1,472,534
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Piping Upgrade/Booster	26,604	26,764	26,926	27,088	1,435	1,444	240,943
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - River Crossing	27,712	27,879	28,047	28,216	28,386	28,558	304,889
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Citico Tank	318,607	379,690	418,697	384,502	413,712	352,152	2,480,302
Tennessee	QIIP	I26-02xxxx	Lookout Valley Redun - Lookout Valley Tank	0	0	0	0	0	0	0
Tennessee	None	I26-02xxxx	Chattanooga Ops Center	110,184	110,849	192,192	208,267	221,498	222,833	1,500,000
Tennessee	SEC	I26-050001	Raw Water Intake Improvements - Whitwell	0	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace Two 0.5 MG Storage Tanks (Seq Valley)	0	39,557	39,795	40,035	40,276	962	160,626
Tennessee	QIIP	I26-05xxxx	Francis Springs Rd (Sequatchie Valley)	0	0	0	0	0	0	0
Tennessee	None	I26-xxxxxx	GIS Project	92,930	93,491	94,054	0	0	0	826,480
Tennessee	None	I26-000002	Post Acquisition BD Capex							0
			Total Investment Projects	**$1,035,309**	**$1,164,773**	**$1,119,297**	**$855,413**	**$839,447**	**$741,606**	**$10,004,239**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,372,236**	**$2,766,724**	**$2,948,987**	**$2,458,274**	**$2,548,632**	**$1,977,099**	**$25,323,670**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,323,069**	**$2,717,558**	**$2,899,821**	**$2,409,107**	**$2,499,465**	**$1,927,932**	**$24,733,670**
			Gross minus Post Acq	**$2,372,236**	**$2,766,724**	**$2,948,987**	**$2,458,274**	**$2,548,632**	**$1,977,099**	**$25,323,670**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,323,069**	**$2,717,558**	**$2,899,821**	**$2,409,107**	**$2,499,465**	**$1,927,932**	**$24,733,670**

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

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Tennessee American Water Company
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STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2020 SCEP Reforecast	Prior 2020 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0	$0	$0	$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0	0	0	0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	7.5%	1	2.13%				129,045	129,045	131,421	135,521
7	TN	A		331001	Transmission & Distribution Mains	90.3%	1	1.25%				2,161,148	2,161,148	2,189,938	2,239,618
8	TN	A		333000	Services	0.2%	1	1.11%				9,866	9,866	9,941	10,072
9	TN	A		334300	Meter Vaults	0.0%	1	2.73%				18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	2.0%	1	2.30%				59,390	59,390	60,028	61,131
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.6%	1	1.25%				9,960,043	10,026,507	10,092,971	10,194,882
13	TN	B		333000	Services	7.9%	1	1.11%				841,898	847,832	853,765	862,864
14	TN	B		335000	Hydrants	3.5%	1	2.30%				324,031	326,633	329,235	333,225
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	1	1.25%				10,802,349	10,966,531	11,140,176	11,301,392
17	TN	C		335000	Hydrants	0.0%	1	2.30%				4,994	4,994	4,994	4,995
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.9%	1	1.25%				4,370,531	4,380,302	4,395,535	4,419,448
20	TN	D		333000	Services	1.6%	1	1.11%				49,874	50,042	50,304	50,715
21	TN	D		335000	Hydrants	6.5%	1	2.30%				210,543	211,231	212,303	213,987
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	12.8%	1	1.25%				205,940	206,721	207,650	208,700
24	TN	E		335000	Hydrants	87.2%	1	2.30%				440,220	445,549	451,887	459,044
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	9.4%	1	1.25%				268,565	270,730	273,472	276,564
27	TN	F		335000	Hydrants	90.6%	1	2.30%				1,742,550	1,763,498	1,790,014	1,819,932
28															
29	TN	G	Services and Laterals - New	333000	Services	0.0%	1	1.11%				0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
32	TN	H		333000	Services	64.7%	1	1.11%				2,941,460	2,951,899	2,966,788	2,982,068
33	TN	H		334100	Meters	0.9%	1	7.47%				27,376	27,517	27,718	27,924
34	TN	H		334200	Meter Installations	32.9%	1	2.73%				845,836	851,149	858,726	866,501
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				37,211	37,445	37,778	38,120
36															
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0	0	0	0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	54.4%	1	7.47%				6,139,301	6,156,946	6,178,655	6,202,320
41	TN	J		334200	Meter Installations	45.6%	1	2.73%				7,253,266	7,268,032	7,286,198	7,306,002
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0.0%	1	4.11%				0	0	0	0
46	TN	L		320100	WT Equip Non-Media	0.0%	1	1.09%				268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	7.8%	1	2.19%				96,853	96,853	96,853	96,853
48	TN	L		340300	Computer Software	0.6%	1	1.83%				3,461	3,461	3,461	3,461
49	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	91.6%	1	4.21%				1,123,870	1,123,870	1,123,870	1,123,870
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.7%	1	1.98%				27,515	27,814	28,179	28,665
53	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	46.1%	1	4.11%				462,191	465,133	468,739	473,527
55	TN	M		304400	Struct & Imp-Treatment-T&D	18.8%	1	2.13%				154,137	155,334	156,800	158,748

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56	TN	M		304500	Structures & Improvement - General	21.3%	1	1.13%				131,526	132,885	134,551	136,763
57	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				8,183	8,271	8,380	8,525
58	TN	M		340300	Computer Software	0.1%	1	1.83%				703	711	720	733
59	TN	M		346100	Comm Equip Non-Telephone	3.9%	1	4.21%				22,839	23,086	23,390	23,793
60	TN	M		347000	Misc Equipment	3.0%	1	6.33%				17,729	17,922	18,157	18,470
61	TN	M		348000	Other Tangible Plant	0.7%	1	5.10%				4,022	4,066	4,119	4,190
62															
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0	0	0	0
64															
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0	0	0	0
68															
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0	0	0	0
70															
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	0.3%	1	1.98%				265,438	265,699	265,960	266,221
72	TN	Q		304200	Struct & Imp-Pumping	14.1%	1	1.98%				1,467,623	1,478,213	1,488,804	1,499,395
73	TN	Q		304300	Struct & Imp-Treatment	9.3%	1	4.11%				742,715	749,708	756,700	763,692
74	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	0.5%	1	1.13%				69,707	70,114	70,521	70,928
76	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				9,415	9,507	9,598	9,689
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	2.3%	1	0.83%				205,713	207,472	209,231	210,991
79	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	0.7%	1	12.33%				82,910	83,470	84,031	84,592
81	TN	Q		311200	Pump Eqp Electric	3.9%	1	2.45%				323,077	326,005	328,932	331,860
82	TN	Q		311500	Pumping Equipment Other	0.6%	1	1.83%				48,158	48,624	49,091	49,558
83	TN	Q		311520	Pumping Equipment SOS	19.0%	1	1.83%				2,319,319	2,333,539	2,347,758	2,361,978
84	TN	Q		320100	WT Equip Non-Media	31.4%	1	1.09%				4,298,450	4,321,990	4,345,529	4,369,069
85	TN	Q		320200	Water Trmt Equip Filter Media	11.4%	1	33.69%				1,577,707	1,586,254	1,594,801	1,603,349
86	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				29,660	29,948	30,235	30,523
87	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
88	TN	Q		334100	Meters	0.0%	1	7.47%				0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0
90	TN	Q		340300	Computer Software	1.6%	1	1.83%				124,541	125,748	126,956	128,163
91	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				1,224	1,236	1,248	1,260
92	TN	Q		343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				5,770	5,812	5,853	5,895
94	TN	Q		345000	Power Operated Equipment	1.5%	1	7.03%				157,678	158,804	159,931	161,057
95	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				17,309	17,442	17,576	17,710
96	TN	Q		347000	Misc Equipment	2.2%	1	6.33%				180,158	181,829	183,500	185,171
97	TN	Q		348000	Other Tangible Plant	0.2%	1	5.10%				16,106	16,262	16,418	16,574
98															
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	14.3%	1	2.08%				715,406	715,406	715,406	715,406
104	TN	R		330003	Tank Repainting	20.2%	1	11.08%				1,317,176	1,317,176	1,317,176	1,317,176
105	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	65.6%	1	2.74%				3,186,367	3,186,367	3,186,367	3,186,367
107															
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
109			**Total Recurring Projects**												
110															

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111		**ACQUISITIONS**												
112														
113		**Total Acquisitions**												
114														
115														
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
118														
119														
									Inception to Date Spend	**2019 SCEP Reforecast**				
120		**INVESTMENT PROJECTS**												
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0	0	0	0
130	TN I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%				6,383,975	6,510,523	6,635,998	6,762,278
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%				4,415,506	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%				1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico				3/15/2024					0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%				151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%				1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%				0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%				0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%				1,108,100	1,108,100	1,108,100	1,108,100
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%				1,107,380	1,107,380	1,107,380	1,107,380
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%				748,136	748,136	748,136	748,136
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%				0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0	0	0	0
160														
161		(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**							**$115,784,719**			
162		projections based on project costs through 2021												
163				**Total DV Excluded:**							**$115,784,719**			

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2020 SCEP Reforecast	Prior 2020 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
164		(2) From actual or estimated in-service data provided by the company.												
165				**Total Surcharge Amt:**							**$115,784,719**			
166														
167				**SEC Total:**							**$37,298,504**			
168														
169				**EDI Total:**							**$5,239,271**			
170														
171				**QIIP Total:**							**$73,246,943**			

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						d Plant, from 2021 Capex, by Period			Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period					
Line #	**Business Unit No.**		**Project Title**	**Account**	**Account Description**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	141,835	148,359	149,218	149,578	149,587	149,587	149,587	149,587	149,587
7	TN	A		331001	Transmission & Distribution Mains	2,316,119	2,395,167	2,405,575	2,409,933	2,410,046	2,410,046	2,410,046	2,410,046	2,410,046
8	TN	A		333000	Services	10,273	10,481	10,509	10,520	10,520	10,520	10,520	10,520	10,520
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	62,828	64,582	64,812	64,909	64,912	64,912	64,912	64,912	64,912
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	10,386,821	10,600,200	10,821,747	11,065,449	11,296,235	11,520,343	11,722,839	11,901,568	12,072,026
13	TN	B		333000	Services	880,000	899,051	918,830	940,588	961,192	981,201	999,280	1,015,236	1,030,455
14	TN	B		335000	Hydrants	340,739	349,093	357,766	367,307	376,342	385,116	393,043	400,040	406,714
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	11,420,646	11,536,200	11,641,387	11,744,776	11,852,929	11,961,318	12,070,060	12,186,203	12,367,346
17	TN	C		335000	Hydrants	4,995	4,995	4,996	4,996	4,996	4,996	4,997	4,997	4,997
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,444,111	4,469,235	4,491,745	4,513,783	4,537,603	4,561,519	4,566,645	4,568,065	4,568,218
20	TN	D		333000	Services	51,138	51,570	51,957	52,335	52,745	53,156	53,244	53,268	53,271
21	TN	D		335000	Hydrants	215,723	217,491	219,076	220,627	222,304	223,988	224,349	224,449	224,459
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	210,323	212,037	213,802	215,568	217,351	218,693	219,963	221,026	221,858
24	TN	E		335000	Hydrants	470,116	481,813	493,850	505,896	518,058	527,214	535,877	543,125	548,801
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	280,767	284,846	289,474	294,120	299,059	303,799	308,069	311,111	314,101
27	TN	F		335000	Hydrants	1,860,587	1,900,040	1,944,807	1,989,744	2,037,513	2,083,366	2,124,673	2,154,098	2,183,014
28														
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0	0	0	0
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	3,004,725	3,031,267	3,060,136	3,092,504	3,119,194	3,145,735	3,171,629	3,194,287	3,216,944
33	TN	H		334100	Meters	28,229	28,587	28,976	29,412	29,772	30,130	30,479	30,784	31,090
34	TN	H		334200	Meter Installations	878,032	891,538	906,229	922,701	936,283	949,790	962,967	974,497	986,027
35	TN	H		334300	Meter Vaults	38,627	39,222	39,868	40,593	41,190	41,784	42,364	42,871	43,378
36														
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters	6,226,207	6,285,542	6,362,305	6,442,879	6,523,453	6,649,213	6,758,097	6,826,150	6,869,703
41	TN	J		334200	Meter Installations	7,325,991	7,375,643	7,439,880	7,507,306	7,574,732	7,679,972	7,771,088	7,828,035	7,864,482
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	96,853	96,853	96,853	96,853	96,853	96,853	101,026	105,200	109,373
48	TN	L		340300	Computer Software	3,461	3,461	3,461	3,461	3,461	3,461	3,765	4,069	4,372
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	1,123,870	1,123,870	1,123,870	1,123,870	1,123,870	1,123,870	1,172,726	1,221,581	1,270,438
51														
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	29,185	29,860	30,547	31,490	32,448	33,173	33,881	34,401	34,760
53	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	478,648	485,312	492,077	501,380	510,828	517,969	524,948	530,083	533,616
55	TN	M		304400	Struct & Imp-Treatment-T&D	160,831	163,542	166,294	170,078	173,921	176,825	179,664	181,753	183,190

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56	TN	M		304500	Structures & Improvement - General	139,129	142,208	145,333	149,632	153,996	157,296	160,520	162,892	164,524
57	TN	M		340200	Computer & Peripheral Equipment	8,679	8,880	9,084	9,365	9,650	9,865	10,076	10,230	10,337
58	TN	M		340300	Computer Software	746	763	781	805	829	848	866	879	888
59	TN	M		346100	Comm Equip Non-Telephone	24,224	24,785	25,355	26,138	26,933	27,534	28,122	28,554	28,852
60	TN	M		347000	Misc Equipment	18,805	19,240	19,683	20,291	20,908	21,375	21,831	22,166	22,397
61	TN	M		348000	Other Tangible Plant	4,266	4,365	4,465	4,603	4,743	4,849	4,953	5,029	5,081
62														
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0	0	0	0
64														
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0	0	0	0
68														
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0	0	0	0
70														
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	266,483	266,744	267,005	267,266	267,702	268,137	268,485	268,834	269,008
72	TN	Q		304200	Struct & Imp-Pumping	1,509,985	1,520,576	1,531,166	1,541,757	1,559,408	1,577,059	1,591,180	1,605,300	1,612,361
73	TN	Q		304300	Struct & Imp-Treatment	770,684	777,676	784,669	791,661	803,315	814,968	824,291	833,614	838,276
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	71,336	71,743	72,150	72,557	73,236	73,914	74,457	75,000	75,271
76	TN	Q		304600	Struc &Imp-Offices	9,780	9,872	9,963	10,054	10,206	10,359	10,480	10,602	10,663
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	212,750	214,509	216,268	218,028	220,960	223,892	226,238	228,583	229,756
79	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	85,153	85,713	86,274	86,835	87,770	88,704	89,452	90,200	90,573
81	TN	Q		311200	Pump Eqp Electric	334,788	337,716	340,644	343,572	348,452	353,332	357,236	361,140	363,092
82	TN	Q		311500	Pumping Equipment Other	50,025	50,492	50,959	51,426	52,204	52,982	53,604	54,227	54,538
83	TN	Q		311520	Pumping Equipment SOS	2,376,198	2,390,417	2,404,637	2,418,857	2,442,556	2,466,255	2,485,215	2,504,174	2,513,654
84	TN	Q		320100	WT Equip Non-Media	4,392,609	4,416,148	4,439,688	4,463,228	4,502,460	4,541,693	4,573,079	4,604,466	4,620,159
85	TN	Q		320200	Water Trmt Equip Filter Media	1,611,896	1,620,443	1,628,991	1,637,538	1,651,784	1,666,029	1,677,426	1,688,822	1,694,520
86	TN	Q		330000	Dist Reservoirs & Standpipes	30,810	31,098	31,386	31,673	32,152	32,632	33,015	33,398	33,590
87	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	0	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	129,370	130,578	131,785	132,993	135,005	137,017	138,627	140,237	141,042
91	TN	Q		340330	Computer Software Other	1,272	1,284	1,295	1,307	1,327	1,347	1,363	1,379	1,386
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	5,937	5,979	6,021	6,063	6,133	6,202	6,258	6,314	6,342
94	TN	Q		345000	Power Operated Equipment	162,183	163,310	164,436	165,563	167,440	169,318	170,820	172,322	173,072
95	TN	Q		346190	Remote Control & Instrument	17,844	17,978	18,112	18,246	18,469	18,692	18,870	19,049	19,138
96	TN	Q		347000	Misc Equipment	186,842	188,513	190,184	191,855	194,640	197,425	199,653	201,881	202,995
97	TN	Q		348000	Other Tangible Plant	16,730	16,887	17,043	17,199	17,459	17,719	17,927	18,136	18,240
98														
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	715,406	715,406	715,406	715,406	751,038	786,670	822,302	857,934	861,669
104	TN	R		330003	Tank Repainting	1,317,176	1,317,176	1,317,176	1,317,176	1,367,560	1,417,944	1,468,328	1,518,712	1,523,994
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	3,186,367	3,186,367	3,186,367	3,186,367	3,350,351	3,514,336	3,678,320	3,842,304	3,859,496
107														
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**											
110														

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111		**ACQUISITIONS**											
112													
113		**Total Acquisitions**											
114													
115													
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0
118													
119													
120		**INVESTMENT PROJECTS**											
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media	151	151	151	151	151	151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0	0	0	0	0	2,137,498	2,137,498	2,137,498
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	748,136	748,136	748,136	748,136	748,136	748,136	748,136	748,136	748,136
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0	0	0	0	2,480,302
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
160													
161		(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**									**$129,963,345**
162		projections based on project costs through 2021											
163				**Total DV Excluded:**									**$129,963,345**

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					d Plant, from 2021 Capex, by Period				Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period				
Line #	**Business Unit No.**	**Project Title**	**Account**	**Account Description**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
164		(2) From actual or estimated in-service data provided by the company.											
165				**Total Surcharge Amt:**									**$129,963,345**
166													
167				**SEC Total:**									**$38,638,304**
168													
169				**EDI Total:**									**$5,639,387**
170													
171				**QIIP Total:**									**$85,685,654**

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Line #	Business Unit No.		Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retirements (Replacement Projects Only)	Average CIAC	Depreciation Expense	Average Cost of Removal Less Salvage	NOTES
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0	
3	TN	**DV**		333000	Services		0	0	0	0	0	
4	TN	**DV**		335000	Hydrants		0	0	0	0	0	
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	143,228	0	0	3,051	0	
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,332,990	0	0	29,162	0	
8	TN	A		333000	Services	EDI	10,318	0	0	115	0	
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0	
10	TN	A		335000	Hydrants	EDI	63,202	0	0	1,454	0	
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	10,897,049	(922,626)	0	124,680	914,144	
13	TN	B		333000	Services	QIIP	925,553	(3,265)	0	10,237	62,133	
14	TN	B		335000	Hydrants	QIIP	360,714	(1,386)	0	8,265	641	
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	11,614,716	(1,716,709)	(3,491)	123,681	1,409,697	
17	TN	C		335000	Hydrants	QIIP	4,996	0	0	115	0	
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,483,596	(359,404)	(2,138,244)	24,824	158,244	
20	TN	D		333000	Services	QIIP	51,817	0	(29,877)	244	68,688	
21	TN	D		335000	Hydrants	QIIP	218,502	(68,199)	(118,055)	742	1,885	
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	213,818	0	0	2,673	0	
24	TN	E		335000	Hydrants	EDI	493,958	(1,071)	(111,457)	8,773	2,595	
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	290,360	(26,729)	0	3,295	62,257	
27	TN	F		335000	Hydrants	QIIP	1,953,372	(327,510)	(19,227)	36,953	318,988	
28												
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0	
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(8,141)	0	(102)	1,340	
32	TN	H		333000	Services	QIIP	3,067,587	(252,822)	0	31,244	682,642	
33	TN	H		334100	Meters	QIIP	29,076	(10,429)	0	1,393	13,604	
34	TN	H		334200	Meter Installations	QIIP	910,021	(23,110)	0	24,213	18,845	
35	TN	H		334300	Meter Vaults	QIIP	40,035	0	0	1,093	5,119	
36												
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0	
38	TN	I		334200	Meter Installations		0	0	0	0	0	
39												
40	TN	J	Meters - Replaced	334100	Meters	QIIP	6,432,367	(2,501,851)	0	293,610	1,102,413	
41	TN	J		334200	Meter Installations	QIIP	7,498,510	(546,442)	0	189,791	1,100,846	
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0	
44												
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	0	(285)	0	(12)	0	
46	TN	L		320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453	
47	TN	L		340200	Computer & Peripheral Equipment	SEC	98,779	0	0	2,163	2,449	
48	TN	L		340300	Computer Software	SEC	3,601	0	0	66	0	
49	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0	
50	TN	L		346190	Remote Control & Instrument	SEC	1,146,419	(194,503)	0	40,076	106,727	
51												
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	30,917	0	0	612	0	
53	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187	
54	TN	M		304300	Structures & Improvement - Treatment	SEC	495,727	(35,459)	0	18,917	24,745	
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	167,778	0	0	3,574	8,499	

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56	TN	M		304500	Structures & Improvement - General	SEC	147,020	0	0	1,661	4,274	
57	TN	M		340200	Computer & Peripheral Equipment	SEC	9,194	0	0	201	0	
58	TN	M		340300	Computer Software	SEC	790	0	0	14	0	
59	TN	M		346100	Comm Equip Non-Telephone	SEC	25,662	0	0	1,080	17	
60	TN	M		347000	Misc Equipment	SEC	19,921	0	0	1,261	363	
61	TN	M		348000	Other Tangible Plant	SEC	4,519	0	0	230	145	
62												
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0	
64												
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0	
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0	
67	TN	O		341300	Transportation Equip Autos		0	0	0	0	0	
68												
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0	
70												
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	267,152	0	0	5,290	1,656	
72	TN	Q		304200	Struct & Imp-Pumping	SEC	1,537,140	(115,974)	0	28,139	56,936	
73	TN	Q		304300	Struct & Imp-Treatment	SEC	788,613	(165,420)	0	25,613	72,858	
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0	
75	TN	Q		304500	Structures & Improvement - General	SEC	72,380	0	0	818	277	
76	TN	Q		304600	Struc &Imp-Offices	SEC	10,014	0	0	113	0	
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1	
78	TN	Q		306000	Lake, River & Other Intakes	SEC	217,261	(66,266)	0	1,253	11,069	
79	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0	
80	TN	Q		310000	Power Generation Equip	SEC	86,590	0	0	10,677	115	
81	TN	Q		311200	Pump Eqp Electric	SEC	342,296	(220,749)	0	2,978	76,016	
82	TN	Q		311500	Pumping Equipment Other	SEC	51,222	(2,302)	0	895	6,625	
83	TN	Q		311520	Pumping Equipment SOS	SEC	2,412,658	(82,426)	0	42,643	65,664	
84	TN	Q		320100	WT Equip Non-Media	SEC	4,452,967	(835,162)	0	39,434	992,400	
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,633,812	(448,490)	0	399,335	525,106	
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	31,548	0	0	656	0	
87	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(2,261)	0	(28)	441	
88	TN	Q		334100	Meters	SEC	0	0	0	0	0	
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	0	0	0	105	
90	TN	Q		340300	Computer Software	SEC	132,466	0	0	2,424	0	
91	TN	Q		340330	Computer Software Other	SEC	1,302	0	0	24	0	
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0	
93	TN	Q		344000	Laboratory Equipment	SEC	6,045	(150,528)	0	(1,459)	1,356	
94	TN	Q		345000	Power Operated Equipment	SEC	165,072	(11,283)	0	10,811	1,676	
95	TN	Q		346190	Remote Control & Instrument	SEC	18,187	(3,100)	0	635	0	
96	TN	Q		347000	Misc Equipment	SEC	191,126	(7,126)	0	11,647	5,906	
97	TN	Q		348000	Other Tangible Plant	SEC	17,131	0	0	874	4,000	
98												
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0	
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770	
101	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500	
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460	
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	754,066	0	0	15,685	734,425	
104	TN	R		330003	Tank Repainting	QIIP	1,371,842	(109,594)	0	139,857	240,963	
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0	
106	TN	R		330200	Ground Level Tanks	QIIP	3,364,288	(446)	0	92,169	311,477	
107												
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0	
109			**Total Recurring Projects**									
110												

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111		**ACQUISITIONS**									
112											
113		**Total Acquisitions**									
114											
115											
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0	
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0	
118											
119											
120		**INVESTMENT PROJECTS**									
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0	
122	TN I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267	
123	TN I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0	
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354	
125	TN I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662	
126	TN I26-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0	
127	TN I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0	
128	TN I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577	
129	TN I26-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0	
130	TN I26-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0	
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,345,679	0	0	54,321	0	
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	6,704,098	(2,316,273)	0	47,827	1,500,000	
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	4,415,506	0	0	181,477	195,459	
134	TN I26-020040		320100	WT Equip Non-Media	SEC	1,732,438	(155,763)	0	17,186	0	
135	TN I26-020044	New Raw Water Intake Citico			SEC	0	0	0	0	0	
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(1,807)	0	(74)	902,822	
137	TN I26-020045		320100	WT Equip Non-Media	QIIP	151	0	0	2	100,314	
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	0	0	0	0	
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	1,404,598	0	0	26,266	3,709	
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	493,269	(3,675)	0	8,960	97,718	
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0	0	0	0	0	
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	1,108,100	0	0	13,851	0	
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	1,107,380	0	0	27,131	0	
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	748,136	0	0	6,210	0	
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	190,792	0	0	5,228	0	
146	TN I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0		0	0	0	
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478	
148	TN I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475	
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0	
150	TN I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0	
151	TN I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279	
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0		0	0	0	
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	26,108	
154	TN I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	0	6,334	0	
155	TN I26-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0	
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0		0	0	0	
157	TN I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0		0	0	0	
158	TN I26-000001		311520	Pumping Equipment SOS	QIIP	0		0	0	0	
159	TN I26-000001		340200	Computer & Peripheral Equipment	QIIP	0		0	0	0	
160											
161		(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**		**$120,860,105**	**($12,374,243)**	**($2,420,351)**	**$2,933,345**	**$15,708,964**	
162		projections based on project costs through 2021									
163				**Total DV Excluded:**		**$120,860,105**	**($12,374,243)**	**($2,420,351)**	**$2,933,345**	**$15,708,964**	

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164		(2) From actual or estimated in-service data provided by the company.									
165				**Total Surcharge Amt:**		**$120,860,105**	**($12,374,243)**	**($2,420,351)**	**$2,933,345**	**$15,708,964**	
166											
167				**SEC Total:**		**$37,888,110**	**($2,699,688)**	**$0**	**$1,164,180**	**$4,085,458**	
168											
169				**EDI Total:**		**$5,491,176**	**($1,071)**	**($111,457)**	**$86,705**	**$2,595**	
170											
171				**QIIP Total:**		**$77,480,819**	**($9,673,484)**	**($2,308,894)**	**$1,682,459**	**$11,620,911**	

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Line #		Business Unit No.	Project Title	Account	Account Description	Average Accum Depreciation
1			**RECURRING PROJECTS**			
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0
3	TN	**DV**		333000	Services	0
4	TN	**DV**		335000	Hydrants	0
5						
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	(6,445)
7	TN	A		331001	Transmission & Distribution Mains	(87,357)
8	TN	A		333000	Services	(499)
9	TN	A		334300	Meter Vaults	(2,654)
10	TN	A		335000	Hydrants	(5,761)
11						
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	(385,882)
13	TN	B		333000	Services	(32,115)
14	TN	B		335000	Hydrants	(20,497)
15						
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	(455,603)
17	TN	C		335000	Hydrants	(699)
18						
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	(101,418)
20	TN	D		333000	Services	(843)
21	TN	D		335000	Hydrants	2,536
22						
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	(12,954)
24	TN	E		335000	Hydrants	(19,075)
25						
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	(12,408)
27	TN	F		335000	Hydrants	(113,766)
28						
29	TN	G	Services and Laterals - New	333000	Services	0
30						
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	307
32	TN	H		333000	Services	(126,034)
33	TN	H		334100	Meters	(3,878)
34	TN	H		334200	Meter Installations	(41,698)
35	TN	H		334300	Meter Vaults	(2,193)
36						
37	TN	I	Meters - New	334100	Meters	0
38	TN	I		334200	Meter Installations	0
39						
40	TN	J	Meters - Replaced	334100	Meters	(493,581)
41	TN	J		334200	Meter Installations	(692,978)
42						
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0
44						
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	28
46	TN	L		320100	WT Equip Non-Media	(19,682)
47	TN	L		340200	Computer & Peripheral Equipment	(7,521)
48	TN	L		340300	Computer Software	(136)
49	TN	L		346100	Comm Equip Non-Telephone	(12,239)
50	TN	L		346190	Remote Control & Instrument	(172,722)
51						
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	(1,608)
53	TN	M		304200	Struct & Imp-Pumping	1,338
54	TN	M		304300	Structures & Improvement - Treatment	(67,956)
55	TN	M		304400	Struct & Imp-Treatment-T&D	(9,616)

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Line #	Business Unit No.		Project Title	Account	Account Description	Average Accum Depreciation
56	TN	M		304500	Structures & Improvement - General	(2,776)
57	TN	M		340200	Computer & Peripheral Equipment	(525)
58	TN	M		340300	Computer Software	(22)
59	TN	M		346100	Comm Equip Non-Telephone	(1,462)
60	TN	M		347000	Misc Equipment	(2,479)
61	TN	M		348000	Other Tangible Plant	(303)
62						
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0
64						
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0
67	TN	O		341300	Transportation Equip Autos	0
68						
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0
70						
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	(33,189)
72	TN	Q		304200	Struct & Imp-Pumping	(82,257)
73	TN	Q		304300	Struct & Imp-Treatment	(70,278)
74	TN	Q		304400	Struct & Imp-Treatment-T&D	(3,050)
75	TN	Q		304500	Structures & Improvement - General	(3,686)
76	TN	Q		304600	Struc &Imp-Offices	(381)
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	349
78	TN	Q		306000	Lake, River & Other Intakes	(3,815)
79	TN	Q		309000	Supply Mains	(1,276)
80	TN	Q		310000	Power Generation Equip	(38,462)
81	TN	Q		311200	Pump Eqp Electric	1,030
82	TN	Q		311500	Pumping Equipment Other	(1,503)
83	TN	Q		311520	Pumping Equipment SOS	(164,739)
84	TN	Q		320100	WT Equip Non-Media	(162,336)
85	TN	Q		320200	Water Trmt Equip Filter Media	(1,441,561)
86	TN	Q		330000	Dist Reservoirs & Standpipes	(2,327)
87	TN	Q		331001	Transmission & Distribution Mains	83
88	TN	Q		334100	Meters	0
89	TN	Q		340200	Computer & Peripheral Equipment	0
90	TN	Q		340300	Computer Software	(8,577)
91	TN	Q		340330	Computer Software Other	(84)
92	TN	Q		343000	Tools, Shop, Garage Equipment	(214)
93	TN	Q		344000	Laboratory Equipment	9,715
94	TN	Q		345000	Power Operated Equipment	(26,000)
95	TN	Q		346190	Remote Control & Instrument	(1,867)
96	TN	Q		347000	Misc Equipment	(19,280)
97	TN	Q		348000	Other Tangible Plant	(1,225)
98						
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	25,057
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	(712,266)
101	TN	R		320100	WT Equip Non-Media	(46,030)
102	TN	R		320200	Water Trmt Equip Filter Media	(29,469)
103	TN	R		330000	Dist Reservoirs & Standpipes	(45,091)
104	TN	R		330003	Tank Repainting	(369,191)
105	TN	R		330100	Elevated Tanks & Standpipes	(11,935)
106	TN	R		330200	Ground Level Tanks	(146,071)
107						
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0
109			**Total Recurring Projects**			
110						

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Line #	Business Unit No.	Project Title	Account	Account Description	Average Accum Depreciation
111		**ACQUISITIONS**			
112					
113		**Total Acquisitions**			
114					
115					
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0
118					
119					
120		**INVESTMENT PROJECTS**			
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	(1,267,809)
122	TN I26-020028		320100	WT Equip Non-Media	(113,139)
123	TN I26-020028		346190	Remote Control & Instrument	(34,589)
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	1,192
125	TN I26-020032		304300	Struct & Imp-Treatment	(749,825)
126	TN I26-020032		304400	Struct & Imp-T&D	0
127	TN I26-020032		304500	Structures & Improvement - General	(192,222)
128	TN I26-020032		320100	WT Equip Non-Media	(565,925)
129	TN I26-020032		330200	Ground Level Tanks	(1,730)
130	TN I26-020032		347000	Misc Equipment	(3,231)
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	(105,341)
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	(26,416)
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	(282,827)
134	TN I26-020040		320100	WT Equip Non-Media	(28,080)
135	TN I26-020044	New Raw Water Intake Citico			
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	74
137	TN I26-020045		320100	WT Equip Non-Media	(3)
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	(45,409)
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	(4,480)
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	(9,057)
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	(15,652)
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	(4,538)
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	(2,614)
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	5,183
148	TN I26-050002		304300	Struct & Imp-Treatment	103
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	(1,386)
150	TN I26-050002		320100	WT Equip Non-Media	(5,286)
151	TN I26-050002		346190	Remote Control & Instrument	(9,023)
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	(3,998)
154	TN I26-050004		330200	Ground Level Tanks	(20,382)
155	TN I26-050004		346190	Remote Control & Instrument	(1,191)
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0
158	TN I26-000001		311520	Pumping Equipment SOS	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0
160					
161		(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**	**($9,790,703)**
162		projections based on project costs through 2021			
163				**Total DV Excluded:**	**($9,790,703)**

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Line #	Business Unit No.	Project Title	Account	Account Description	Average Accum Depreciation
164		(2) From actual or estimated in-service data provided by the company.			
165				**Total Surcharge Amt:**	**($9,790,703)**
166					
167				**SEC Total:**	**($4,215,777)**
168					
169				**EDI Total:**	**($159,454)**
170					
171				**QIIP Total:**	**($5,415,472)**

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Average Retirement Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year: Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%						0	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
8	TN	A		333000	Services		1	1.11%	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%			0	0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%	0	0	0	0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	0	(53,489)	(40,836)	(164,485)	(42,418)	(259,208)	(259,231)
13	TN	B		333000	Services		1	1.11%	0	0	0	(434)	(1,406)	0	(1,021)
14	TN	B		335000	Hydrants		1	2.30%	0	0	(1,386)	0	0	0	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	(3,996)	(69,785)	(46,845)	(298,336)	(983,631)	219,372	(365,329)
17	TN	C		335000	Hydrants		1	2.30%			0	0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	0	(91,710)	(33,483)	(16,798)	(129,768)	(59,474)	(20,254)
20	TN	D		333000	Services		1	1.11%	0	0	0	0	0	0	0
21	TN	D		335000	Hydrants		1	2.30%	0	(64,148)	0	0	0	(3,563)	(351)
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%	0	(882)	0	0	0	(124)	(44)
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	(2,902)	(13,572)	(2,210)	(2,412)	(828)	(3,255)
27	TN	F		335000	Hydrants		1	2.30%	0	0	(36,277)	(10,462)	(41,500)	(102,748)	(92,477)
28															
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%					(7,589)	(552)	0
32	TN	H		333000	Services		1	1.11%	0	0	(26,973)	(45,674)	(38,716)	(63,355)	(60,817)
33	TN	H		334100	Meters		1	7.47%			(6,402)	(2,223)	(411)	0	(1,084)
34	TN	H		334200	Meter Installations		1	2.73%					(2,774)	(12,355)	(6,215)
35	TN	H		334300	Meter Vaults		1	2.73%					0	0	0
36															
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	0	(263,089)	(1,307,780)	(177,017)	(321,129)	(301,146)
41	TN	J		334200	Meter Installations		1	2.73%	(1,923)	0	(19,671)	(420,867)	(2,531)	(0)	(70,584)
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%						(285)	0
46	TN	L		320100	WT Equip Non-Media		1	1.09%	(12,365)	0	0	0	(6,003)	0	0
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0	0
48	TN	L		340300	Computer Software		1	1.83%						0	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	0	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%	0	(5,784)	(49,350)	(21,076)	(67,404)	(186)	(34,478)
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%				0	0	0	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%				(10,202)	(7,476)	0	0
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	0	(5,678)	0	(19,389)	(0)	(6,928)
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%			0	0	0	0	0
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	0	0
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
58	TN	M		340300	Computer Software		1	1.83%						0	0

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Average Retirement Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%						0	0
60	TN	M		347000	Misc Equipment		1	6.33%						0	0
61	TN	M		348000	Other Tangible Plant		1	5.10%						0	0
62															
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0	0
64															
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0	0
68															
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0	0
70															
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	0	0	0	0	0	0
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	(6,236)	(16,285)	0	(62,109)	(7,873)	(17,667)
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(4,987)	(535)	0	(10,418)	(109,309)	0	(30,237)
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	0	0
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%				0	0	0	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	(5,388)	(2,481)	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%			0	0	(49,616)	0	(12,533)
79	TN	Q		309000	Supply Mains		1	1.87%	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip		1	12.33%	0	0	0	0	0	0	0
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	(5,857)	(8,655)	(41,077)	(76,270)	(27,717)	(19,675)	(31,236)
82	TN	Q		311500	Pumping Equipment Other		1	1.83%						(1,724)	(435)
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	(33,609)	0	(25,545)	(7,184)	(2,120)	(8,112)	(4,407)
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	(13,091)	(118,739)	(198,938)	(150,541)	(180,373)	(46,767)	(95,379)
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	(284,994)	(71,068)	0	(69,210)	0	(17,476)
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	(0)	0	0	0	0	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	(1,011)	0	(1,250)	0
88	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	(0)	0	0	0	0	0
90	TN	Q		340300	Computer Software		1	1.83%				0	0	0	0
91	TN	Q		340330	Computer Software Other		1	1.83%				0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	(2,705)	0	0	0	0
93	TN	Q		344000	Laboratory Equipment		1	1.01%	(147,279)	(407)	(1,986)	(161)	(480)	0	(162)
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	0	(11,283)	0	0	0	0
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	0	(3,100)	0	0	0	0
96	TN	Q		347000	Misc Equipment		1	6.33%	0	0	(1,887)	(1,879)	0	(2,044)	(991)
97	TN	Q		348000	Other Tangible Plant		1	5.10%						0	0
98															
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	(94,900)	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%			(170,157)	0	0	0	0
101	TN	R		320100	WT Equip Non-Media		1	1.09%	0	0	(123,785)	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%			(36,378)	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	0	0
104	TN	R		330003	Tank Repainting		1	11.08%	0	0	(109,594)	0	0	0	0
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%			0	0	0	0	0
106	TN	R		330200	Ground Level Tanks		1	2.74%	(446)	0	0	0	0	0	0
107															
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
109			**Total Recurring Projects**												
110															
111			**ACQUISITIONS**												
112															
113			**Total Acquisitions**												
114															
115			**CENTRALLY SPONSORED PROJECTS**												
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0			

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Retirements By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0			
118			**Total Centrally Sponsored Projects**												
119															
120			**INVESTMENT PROJECTS**												
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%			0	0	0	0	
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	0	(47,846)	0	0	
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	0	
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			(14,622)	0	0	0	
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			(54,346)	0	0	0	
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	0	
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	0	0	0	0	0	
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	(305)	0	0	0	0	
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	0	
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	0	0	0	0	0	
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%							
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%							(2,316,273)
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%							
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%							(155,763)
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024								
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%							(1,807)
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%							
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%							
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%							
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%							
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%							
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%							
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%							
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%							
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%							
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024								
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%					(76,471)	0	
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%					(733)	0	
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%					0	0	
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	0	
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	(6,125)	0	
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022								
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%					0	0	
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%					0	(3,369)	
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%					0	0	
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%							
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%							
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%							
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%							
160															
161									**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($695,251)**	**($3,907,578)**
162															
163			**Total DV Excluded:**						**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($695,251)**	**($3,907,578)**
164															
165			**Total Surcharge Amt:**						**($223,553)**	**($808,858)**	**($1,428,801)**	**($2,595,856)**	**($2,114,706)**	**($695,251)**	**($3,907,578)**
166															
167			**SEC Total:**						**($217,187)**	**($431,043)**	**($500,353)**	**($278,743)**	**($684,535)**	**($91,285)**	**($407,692)**
168															
169			**EDI Total:**						**$0**	**($882)**	**$0**	**$0**	**$0**	**($124)**	**($44)**

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								Retirements By Year						
								Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019	2020
170														
171			QIIP Total:					($6,366)	($376,934)	($928,449)	($2,317,113)	($1,430,171)	($603,842)	($3,499,843)

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Retirements
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	(205,918)	QIIP	(922,626)
13	TN	B		333000	Services		1	1.11%	(811)	QIIP	(3,265)
14	TN	B		335000	Hydrants		1	2.30%	0	QIIP	(1,386)
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	(336,318)	QIIP	(1,716,709)
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	(15,835)	QIIP	(359,404)
20	TN	D		333000	Services		1	1.11%	0	QIIP	0
21	TN	D		335000	Hydrants		1	2.30%	(274)	QIIP	(68,199)
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	(43)	EDI	(1,071)
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	(3,101)	QIIP	(26,729)
27	TN	F		335000	Hydrants		1	2.30%	(88,093)	QIIP	(327,510)
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	(8,141)
32	TN	H		333000	Services		1	1.11%	(34,573)	QIIP	(252,822)
33	TN	H		334100	Meters		1	7.47%	(616)	QIIP	(10,429)
34	TN	H		334200	Meter Installations		1	2.73%	(3,533)	QIIP	(23,110)
35	TN	H		334300	Meter Vaults		1	2.73%	0	QIIP	0
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	(263,383)	QIIP	(2,501,851)
41	TN	J		334200	Meter Installations		1	2.73%	(61,733)	QIIP	(546,442)
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%	0	SEC	(285)
46	TN	L		320100	WT Equip Non-Media		1	1.09%	0	SEC	(18,368)
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
48	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%	(32,450)	SEC	(194,503)
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	(17,678)
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	(6,928)	SEC	(35,459)
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
58	TN	M		340300	Computer Software		1	1.83%	0	SEC	0

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59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
60	TN	M		347000	Misc Equipment		1	6.33%	0	SEC	0
61	TN	M		348000	Other Tangible Plant		1	5.10%	0	SEC	0
62											
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	(11,608)	SEC	(115,974)
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(19,867)	SEC	(165,420)
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	(7,869)
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	(8,235)	SEC	(66,266)
79	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
80	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	0
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	(20,524)	SEC	(220,749)
82	TN	Q		311500	Pumping Equipment Other		1	1.83%	(286)	SEC	(2,302)
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	(2,896)	SEC	(82,426)
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	(62,669)	SEC	(835,162)
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	(11,483)	SEC	(448,490)
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	(2,261)
88	TN	Q		334100	Meters		1	7.47%	0	SEC	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
90	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
91	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	SEC	(2,705)
93	TN	Q		344000	Laboratory Equipment		1	1.01%	(106)	SEC	(150,528)
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	(11,283)
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	SEC	(3,100)
96	TN	Q		347000	Misc Equipment		1	6.33%	(651)	SEC	(7,126)
97	TN	Q		348000	Other Tangible Plant		1	5.10%	0	SEC	0
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	(94,900)
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	(170,157)
101	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	(123,785)
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	(36,378)
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	0
104	TN	R		330003	Tank Repainting		1	11.08%	0	QIIP	(109,594)
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
106	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	(446)
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
109			**Total Recurring Projects**								
110											
111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115			**CENTRALLY SPONSORED PROJECTS**								
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0

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117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
118			**Total Centrally Sponsored Projects**								
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%		QIIP	0
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%		QIIP	(47,846)
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%		QIIP	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%		SEC	(14,622)
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%		SEC	(54,346)
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%		SEC	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%		SEC	0
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%		SEC	(305)
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%		SEC	0
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%		SEC	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		QIIP	(2,316,273)
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%		SEC	0
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%		SEC	(155,763)
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024			SEC	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%		QIIP	(1,807)
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%		QIIP	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		QIIP	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%		QIIP	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%	(7,350)	QIIP	(3,675)
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%		QIIP	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%		EDI	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%		EDI	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%		SEC	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%		QIIP	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			QIIP	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%		SEC	(76,471)
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%		SEC	(733)
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%		SEC	0
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%		SEC	0
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%		SEC	(6,125)
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			QIIP	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%		SEC	0
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%		SEC	(3,369)
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%		SEC	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%		QIIP	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%		QIIP	0
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%		QIIP	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%		QIIP	0
160											
161									**($1,199,284)**	**Total DV Included:**	**($12,374,243)**
162											
163			**Total DV Excluded:**						**($1,199,284)**		**($12,374,243)**
164											
165			**Total Surcharge Amt:**						**($1,199,284)**		**($12,374,243)**
166											
167			**SEC Total:**						**($177,702)**		**($2,699,688)**
168											
169			**EDI Total:**						**($43)**		**($1,071)**

Tennessee American Water Company
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Average Retirement Balance for 2021

Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Retirements
170										
171			**QIIP Total:**					**($1,021,538)**		**($9,673,484)**

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

Tennessee American Water Company
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Cost of Removal less Salvage Balance for 2021

									Cost of Removal less Salvage By Year						
									Docket No. 15-00029	**Docket No. 16-00022**	**Docket No. 17-00020**	**Docket No. 17-00020**	**Docket No. 18-00022**	**Docket No. 19-00031**	**Estimated**
Line #		**Business Unit No.**	**Project Title**	**Account**	**Account Description**	**Portion to Account**	**In-Service (Months)**	**Dep Rate**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%						0	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
8	TN	A		333000	Services		1	1.11%	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%			0	0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%	0	0	0	0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	4,129	3,656	24,548	36,932	66,996	392,295	275,977
13	TN	B		333000	Services		1	1.11%	5,360	37,000	1,405	7,336	2,753	257	5,741
14	TN	B		335000	Hydrants		1	2.30%	0	0	626	0	0	15	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	13,826	196,484	209,470	230,931	141,585	286,531	226,577
17	TN	C		335000	Hydrants		1	2.30%			0	0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	6,061	65,340	47,151	7,326	0	27,590	3,433
20	TN	D		333000	Services		1	1.11%	4,302	44,659	0	808	1,065	17,854	0
21	TN	D		335000	Hydrants		1	2.30%	0	0	0	0	0	1,658	163
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%	0	933	0	0	0	1,087	384
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	39,220	2,079	4,530	1,454	5,153	6,653
27	TN	F		335000	Hydrants		1	2.30%	0	0	576	22,550	26,603	119,998	101,105
28															
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%					1,340	0	0
32	TN	H		333000	Services		1	1.11%	0	196,727	126,891	143,635	33,217	64,774	91,415
33	TN	H		334100	Meters		1	7.47%			9,644	2,516	99	1,346	0
34	TN	H		334200	Meter Installations		1	2.73%					877	17,968	0
35	TN	H		334300	Meter Vaults		1	2.73%					1,496	3,623	0
36															
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	0	95,862	84,107	818	727,022	135,395
41	TN	J		334200	Meter Installations		1	2.73%	24,561	356,918	141,024	133,128	333,427	0	77,776
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%						0	0
46	TN	L		320100	WT Equip Non-Media		1	1.09%	5,933	0	0	0	4,520	0	0
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	2,449	0	0	0
48	TN	L		340300	Computer Software		1	1.83%						0	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	0	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%	0	521	2,277	43,236	20,796	2,089	25,710
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%				0	0	0	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%				0	4,187	0	0
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	0	1,932	8,221	5,042	1,590	5,307
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%			0	0	0	8,499	0
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	0	0	0	0	4,274	0
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
58	TN	M		340300	Computer Software		1	1.83%						0	0

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Cost of Removal less Salvage Balance for 2021

									Cost of Removal less Salvage By Year						
									Docket No. 15-00029	**Docket No. 16-00022**	**Docket No. 17-00020**	**Docket No. 17-00020**	**Docket No. 18-00022**	**Docket No. 19-00031**	**Estimated**
Line #		**Business Unit No.**	**Project Title**	**Account**	**Account Description**	**Portion to Account**	**In-Service (Months)**	**Dep Rate**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%						17	0
60	TN	M		347000	Misc Equipment		1	6.33%						363	0
61	TN	M		348000	Other Tangible Plant		1	5.10%						145	0
62															
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0	0
64															
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0	0
68															
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0	0
70															
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	117	0	757	0	0	781	0
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	10,444	37	21,763	(0)	13,024	8,782
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	200	12	1,911	0	52,964	0	13,377
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	277	0	0	0	0	0
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%				0	0	0	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	1	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%			313	0	8,054	0	2,034
79	TN	Q		309000	Supply Mains		1	1.87%	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip		1	12.33%	115	0	0	0	0	0	0
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	614	134	5,358	33,224	8,799	10,320	13,222
82	TN	Q		311500	Pumping Equipment Other		1	1.83%						4,961	1,252
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	772	1,108	7,789	23,257	9,685	8,965	10,604
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	786	56,431	231,140	20,367	246,101	260,709	133,130
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	387,744	0	112	49,029	53,716	25,973
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	0	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	237	204	0
88	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	105	0	0	0	0	0
90	TN	Q		340300	Computer Software		1	1.83%				0	0	0	0
91	TN	Q		340330	Computer Software Other		1	1.83%				0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment		1	1.01%	12	0	1,021	185	56	0	61
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	0	1,676	0	0	0	0
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	0	0	0	0	0	0
96	TN	Q		347000	Misc Equipment		1	6.33%	0	2,546	0	613	0	1,903	635
97	TN	Q		348000	Other Tangible Plant		1	5.10%						4,000	0
98															
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%			661,770	0	0	0	0
101	TN	R		320100	WT Equip Non-Media		1	1.09%	0	0	89,500	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%			206,460	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	0	0	0	0	734,424	0
104	TN	R		330003	Tank Repainting		1	11.08%	0	0	205,907	0	0	35,056	0
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%			0	0	0	0	0
106	TN	R		330200	Ground Level Tanks		1	2.74%	977	0	0	0	0	310,500	0
107															
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0
109			**Total Recurring Projects**												
110															
111			**ACQUISITIONS**												
112															
113			**Total Acquisitions**												
114															
115			**CENTRALLY SPONSORED PROJECTS**												
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0	

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Cost of Removal less Salvage Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Cost of Removal less Salvage By Year						
									Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
									2014	2015	2016	2017	2018	2019	2020
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0	
118			**Total Centrally Sponsored Projects**												
119															
120			**INVESTMENT PROJECTS**												
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%			0	0	0	0	
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	0	850,267	0	0	
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	0	
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	243,354	0	0	
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	1,535,662	0	0	
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	0	
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	0	0	0	0	0	
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	0	0	577	0	0	
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	0	
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	0	0	0	0	0	
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%							
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%							1,500,000
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%						195,459	
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%						0	
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024								
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						902,822	
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%						100,314	
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%							
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%						3,709	
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%							
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%							
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%							
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%							
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%							
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%							
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024								
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%					92,478	0	
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%					2,475	0	
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%					0	0	
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	0	
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	5,279	0	
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022								
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%						26,108	
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%							
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%							
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%							
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%							
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%							
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%							
160															
161									**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$4,351,125**	**$2,664,707**
162															
163			**Total DV Excluded:**						**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$4,351,125**	**$2,664,707**
164															
165			**Total Surcharge Amt:**						**$67,768**	**$1,400,262**	**$2,077,122**	**$3,457,087**	**$1,121,429**	**$4,351,125**	**$2,664,707**
166															
167			**SEC Total:**						**$8,550**	**$459,324**	**$254,210**	**$1,933,019**	**$509,700**	**$597,127**	**$240,088**
168															
169			**EDI Total:**						**$0**	**$933**	**$0**	**$0**	**$0**	**$1,087**	**$384**

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Cost of Removal less Salvage Balance for 2021

								Cost of Removal less Salvage By Year						
								Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019	2020
170														
171			QIIP Total:					$59,218	$940,005	$1,822,912	$1,524,068	$611,729	$3,752,910	$2,424,236

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

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Cost of Removal less Salvage Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Cost of Removal less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	219,221	QIIP	914,144
13	TN	B		333000	Services		1	1.11%	4,561	QIIP	62,133
14	TN	B		335000	Hydrants		1	2.30%	0	QIIP	641
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	208,584	QIIP	1,409,697
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	2,684	QIIP	158,244
20	TN	D		333000	Services		1	1.11%	0	QIIP	68,688
21	TN	D		335000	Hydrants		1	2.30%	128	QIIP	1,885
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	382	EDI	2,595
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	6,338	QIIP	62,257
27	TN	F		335000	Hydrants		1	2.30%	96,312	QIIP	318,988
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	1,340
32	TN	H		333000	Services		1	1.11%	51,967	QIIP	682,642
33	TN	H		334100	Meters		1	7.47%	0	QIIP	13,604
34	TN	H		334200	Meter Installations		1	2.73%	0	QIIP	18,845
35	TN	H		334300	Meter Vaults		1	2.73%	0	QIIP	5,119
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	118,417	QIIP	1,102,413
41	TN	J		334200	Meter Installations		1	2.73%	68,023	QIIP	1,100,846
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%	0	SEC	0
46	TN	L		320100	WT Equip Non-Media		1	1.09%	0	SEC	10,453
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	2,449
48	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%	24,198	SEC	106,727
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	4,187
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	5,307	SEC	24,745
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	8,499
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	4,274
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
58	TN	M		340300	Computer Software		1	1.83%	0	SEC	0

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Cost of Removal less Salvage Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Cost of Removal less Salvage
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	17
60	TN	M		347000	Misc Equipment		1	6.33%	0	SEC	363
61	TN	M		348000	Other Tangible Plant		1	5.10%	0	SEC	145
62											
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	1,656
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	5,770	SEC	56,936
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	8,789	SEC	72,858
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	277
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	1
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	1,337	SEC	11,069
79	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
80	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	115
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	8,688	SEC	76,016
82	TN	Q		311500	Pumping Equipment Other		1	1.83%	823	SEC	6,625
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	6,967	SEC	65,664
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	87,473	SEC	992,400
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	17,066	SEC	525,106
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	441
88	TN	Q		334100	Meters		1	7.47%	0	SEC	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	105
90	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
91	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	SEC	0
93	TN	Q		344000	Laboratory Equipment		1	1.01%	40	SEC	1,356
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	1,676
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
96	TN	Q		347000	Misc Equipment		1	6.33%	417	SEC	5,906
97	TN	Q		348000	Other Tangible Plant		1	5.10%	0	SEC	4,000
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	661,770
101	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	89,500
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	206,460
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	734,425
104	TN	R		330003	Tank Repainting		1	11.08%	0	QIIP	240,963
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
106	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	311,477
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
109			**Total Recurring Projects**								
110											
111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115			**CENTRALLY SPONSORED PROJECTS**								
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Cost of Removal less Salvage
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0
118			**Total Centrally Sponsored Projects**								
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%		QIIP	0
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%		QIIP	850,267
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%		QIIP	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%		SEC	243,354
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%		SEC	1,535,662
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%		SEC	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%		SEC	0
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%		SEC	577
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%		SEC	0
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%		SEC	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		QIIP	1,500,000
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%		SEC	195,459
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%		SEC	0
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024			SEC	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%		QIIP	902,822
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%		QIIP	100,314
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		QIIP	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%		QIIP	3,709
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%	195,436	QIIP	97,718
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%		QIIP	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%		EDI	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%		EDI	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%		SEC	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%		QIIP	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			QIIP	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%		SEC	92,478
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%		SEC	2,475
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%		SEC	0
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%		SEC	0
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%		SEC	5,279
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			QIIP	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%		SEC	26,108
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%		SEC	0
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%		SEC	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%		QIIP	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%		QIIP	0
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%		QIIP	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%		QIIP	0
160											
161									**$1,138,927**	**Total DV Included:**	**$15,708,964**
162											
163			**Total DV Excluded:**						**$1,138,927**		**$15,708,964**
164											
165			**Total Surcharge Amt:**						**$1,138,927**		**$15,708,964**
166											
167			**SEC Total:**						**$166,875**		**$4,085,458**
168											
169			**EDI Total:**						**$382**		**$2,595**

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average Cost of Removal less Salvage
170										
171			**QIIP Total:**					**$971,670**		**$11,620,911**

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

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Average CIAC Balance for 2021

									CIAC By Year						
									Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019	2020
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%			$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%			0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%			0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%						0	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%			0	0	0	0	0
8	TN	A		333000	Services		1	1.11%			0	0	0	0	0
9	TN	A		334300	Meter Vaults		1	2.73%			0	0	0	0	0
10	TN	A		335000	Hydrants		1	2.30%			0	0	0	0	0
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%			0	0	0	0	0
13	TN	B		333000	Services		1	1.11%			0	0	0	0	0
14	TN	B		335000	Hydrants		1	2.30%			0	0	0	0	0
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%			0	0	0	(3,491)	0
17	TN	C		335000	Hydrants		1	2.30%			0	0	0	0	0
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%			(493,440)	(1,639,607)	(5,197)	0	0
20	TN	D		333000	Services		1	1.11%			0	(29,877)	0	0	0
21	TN	D		335000	Hydrants		1	2.30%			0	(115,923)	(2,132)	0	0
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%			0	0	0	0	0
24	TN	E		335000	Hydrants		1	2.30%			(3,845)	(18,500)	(35,929)	(53,183)	0
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%			0	0	0	0	0
27	TN	F		335000	Hydrants		1	2.30%			0	(5,500)	(8,727)	(5,000)	0
28															
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%			0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%						0	0
32	TN	H		333000	Services		1	1.11%			0	0	0	0	0
33	TN	H		334100	Meters		1	7.47%			0	0	0	0	0
34	TN	H		334200	Meter Installations		1	2.73%						0	0
35	TN	H		334300	Meter Vaults		1	2.73%						0	0
36															
37	TN	I	Meters - New	334100	Meters		1	7.47%			0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%			0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%			0	0	0	0	0
41	TN	J		334200	Meter Installations		1	2.73%			0	0	0	0	0
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%			0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%							0
46	TN	L		320100	WT Equip Non-Media		1	1.09%						0	0
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%			0	0	0	0	0
48	TN	L		340300	Computer Software		1	1.83%					0	0	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%			0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%			0	0	0	0	0
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%				0	0	0	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%				0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%			0	0	0	0	0
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%			0	0	0	0	0
56	TN	M		304500	Structures & Improvement - General		1	1.13%			0	0	0	0	0
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0
58	TN	M		340300	Computer Software		1	1.83%						0	0

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										CIAC By Year						
										Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate		2014	2015	2016	2017	2018	2019	2020
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%							0	0
60	TN	M		347000	Misc Equipment		1	6.33%							0	0
61	TN	M		348000	Other Tangible Plant		1	5.10%							0	0
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%				0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%				0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%				0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		1	11.38%				0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%				0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%				0	0	0	0	0
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%				0	0	0	0	0
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%				0	0	0	0	0
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%				0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%				0	0	0	0	0
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%					0	0	0	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%				0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%				0	0	0	0	0
79	TN	Q		309000	Supply Mains		1	1.87%				0	0	0	0	0
80	TN	Q		310000	Power Generation Equip		1	12.33%				0	0	0	0	0
81	TN	Q		311200	Pump Eqp Electric		1	2.45%				0	0	0	0	0
82	TN	Q		311500	Pumping Equipment Other		1	1.83%							0	0
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%				0	0	0	0	0
84	TN	Q		320100	WT Equip Non-Media		1	1.09%				0	0	0	0	0
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%				0	0	0	0	0
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%				0	0	0	0	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0	0
88	TN	Q		334100	Meters		1	7.47%				0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%				0	0	0	0	0
90	TN	Q		340300	Computer Software		1	1.83%					0	0	0	0
91	TN	Q		340330	Computer Software Other		1	1.83%					0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%				0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment		1	1.01%				0	0	0	0	0
94	TN	Q		345000	Power Operated Equipment		1	7.03%				0	0	0	0	0
95	TN	Q		346190	Remote Control & Instrument		1	4.21%				0	0	0	0	0
96	TN	Q		347000	Misc Equipment		1	6.33%				0	0	0	0	0
97	TN	Q		348000	Other Tangible Plant		1	5.10%							0	0
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%				0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%				0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media		1	1.09%				0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%				0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%				0	0	0	0	0
104	TN	R		330003	Tank Repainting		1	11.08%				0	0	0	0	0
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%				0	0	0	0	0
106	TN	R		330200	Ground Level Tanks		1	2.74%				0	0	0	0	0
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%				0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0	0

Tennessee American Water Company
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Average CIAC Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	CIAC By Year: Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%			0	0	0	0	0
118			**Total Centrally Sponsored Projects**												
119															
120			**INVESTMENT PROJECTS**												
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%			0	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%			0	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%			0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%			0	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%			0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%			0	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%			0	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%			0	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%			0	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%							
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%							
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%							
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%							
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024								
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%							
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%							
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%							
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%							
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%							
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%							
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%							
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%							
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%							
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%							
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024								
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%							
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%							
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%							
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				0	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				0	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022								
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%							
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%							
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%							
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%							
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%							
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%							
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%							
160															
161									**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**($61,674)**	**$0**
162															
163			**Total DV Excluded:**						**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**($61,674)**	**$0**
164															
165			**Total Surcharge Amt:**						**$0**	**$0**	**($497,284)**	**($1,809,407)**	**($51,986)**	**($61,674)**	**$0**
166															
167			**SEC Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
168															
169			**EDI Total:**						**$0**	**$0**	**($3,845)**	**($18,500)**	**($35,929)**	**($53,183)**	**$0**

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Average CIAC Balance for 2021

								CIAC By Year						
								Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated
Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019	2020
170														
171			QIIP Total:					$0	$0	($493,440)	($1,790,907)	($16,056)	($8,491)	$0

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

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Average CIAC Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average CIAC
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0		$0
3	TN	**DV**		333000	Services		1	1.11%	0		0
4	TN	**DV**		335000	Hydrants		1	2.30%	0		0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	EDI	0
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
8	TN	A		333000	Services		1	1.11%	0	EDI	0
9	TN	A		334300	Meter Vaults		1	2.73%	0	EDI	0
10	TN	A		335000	Hydrants		1	2.30%	0	EDI	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
13	TN	B		333000	Services		1	1.11%	0	QIIP	0
14	TN	B		335000	Hydrants		1	2.30%	0	QIIP	0
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	(3,491)
17	TN	C		335000	Hydrants		1	2.30%	0	QIIP	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	(2,138,244)
20	TN	D		333000	Services		1	1.11%	0	QIIP	(29,877)
21	TN	D		335000	Hydrants		1	2.30%	0	QIIP	(118,055)
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	0	EDI	0
24	TN	E		335000	Hydrants		1	2.30%	0	EDI	(111,457)
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
27	TN	F		335000	Hydrants		1	2.30%	0	QIIP	(19,227)
28											
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0		0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	QIIP	0
32	TN	H		333000	Services		1	1.11%	0	QIIP	0
33	TN	H		334100	Meters		1	7.47%	0	QIIP	0
34	TN	H		334200	Meter Installations		1	2.73%	0	QIIP	0
35	TN	H		334300	Meter Vaults		1	2.73%	0	QIIP	0
36											
37	TN	I	Meters - New	334100	Meters		1	7.47%	0		0
38	TN	I		334200	Meter Installations		1	2.73%	0		0
39											
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	0	QIIP	0
41	TN	J		334200	Meter Installations		1	2.73%	0	QIIP	0
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0		0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%	0	SEC	0
46	TN	L		320100	WT Equip Non-Media		1	1.09%	0	SEC	0
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
48	TN	L		340300	Computer Software		1	1.83%	0	SEC	0
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
50	TN	L		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	0
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	SEC	0
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
58	TN	M		340300	Computer Software		1	1.83%	0	SEC	0

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average CIAC
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%	0	SEC	0
60	TN	M		347000	Misc Equipment		1	6.33%	0	SEC	0
61	TN	M		348000	Other Tangible Plant		1	5.10%	0	SEC	0
62											
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0		0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0		0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0		0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0		0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0		0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	0	SEC	0
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	SEC	0
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	0	SEC	0
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	SEC	0
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	SEC	0
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	SEC	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	SEC	0
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	0	SEC	0
79	TN	Q		309000	Supply Mains		1	1.87%	0	SEC	0
80	TN	Q		310000	Power Generation Equip		1	12.33%	0	SEC	0
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	0	SEC	0
82	TN	Q		311500	Pumping Equipment Other		1	1.83%	0	SEC	0
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	0	SEC	0
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	0	SEC	0
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	SEC	0
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	SEC	0
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	SEC	0
88	TN	Q		334100	Meters		1	7.47%	0	SEC	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	SEC	0
90	TN	Q		340300	Computer Software		1	1.83%	0	SEC	0
91	TN	Q		340330	Computer Software Other		1	1.83%	0	SEC	0
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	SEC	0
93	TN	Q		344000	Laboratory Equipment		1	1.01%	0	SEC	0
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	SEC	0
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	SEC	0
96	TN	Q		347000	Misc Equipment		1	6.33%	0	SEC	0
97	TN	Q		348000	Other Tangible Plant		1	5.10%	0	SEC	0
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	QIIP	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	QIIP	0
101	TN	R		320100	WT Equip Non-Media		1	1.09%	0	QIIP	0
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	QIIP	0
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	0	QIIP	0
104	TN	R		330003	Tank Repainting		1	11.08%	0	QIIP	0
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	QIIP	0
106	TN	R		330200	Ground Level Tanks		1	2.74%	0	QIIP	0
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0		0
109			**Total Recurring Projects**								
110											
111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115			**CENTRALLY SPONSORED PROJECTS**								
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average CIAC
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0		0
118			**Total Centrally Sponsored Projects**								
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	0	QIIP	0
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	QIIP	0
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	0	QIIP	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	0	SEC	0
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	0	SEC	0
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	SEC	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	SEC	0
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	SEC	0
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	SEC	0
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	SEC	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%		QIIP	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		QIIP	0
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%		SEC	0
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%		SEC	0
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024			SEC	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%		QIIP	0
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%		QIIP	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		QIIP	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%		QIIP	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%		QIIP	0
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%		QIIP	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%		EDI	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%		EDI	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%		SEC	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%		QIIP	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			QIIP	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%		SEC	0
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%		SEC	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%		SEC	0
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	0	SEC	0
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	0	SEC	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			QIIP	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%		SEC	0
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%		SEC	0
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%		SEC	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%		QIIP	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%		QIIP	0
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%		QIIP	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%		QIIP	0
160											
161									**$0**	**Total DV Included:**	**($2,420,351)**
162											
163			**Total DV Excluded:**						**$0**		**($2,420,351)**
164											
165			**Total Surcharge Amt:**						**$0**		**($2,420,351)**
166											
167			**SEC Total:**						**$0**		**$0**
168											
169			**EDI Total:**						**$0**		**($111,457)**

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

Average CIAC Balance for 2021

Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Estimated 2021	Surcharge	Average CIAC
170										
171			**QIIP Total:**					**$0**		**($2,308,894)**

(1) Amounts not reflected in actuals through 2019 or projections based on project costs through 2021

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

Average Accumulated Depreciation Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020	Estimated 2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		1	1.11%	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		1	2.30%	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	0	0	172	2,246	2,502	3,051
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	0	3,304	6,891	8,555	11,462	17,306	25,258	29,162
8	TN	A		333000	Services		1	1.11%	0	30	54	65	85	101	105	115
9	TN	A		334300	Meter Vaults		1	2.73%	0	0	420	496	496	496	496	496
10	TN	A		335000	Hydrants		1	2.30%	0	162	448	721	1,183	1,227	1,294	1,454
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	2,753	13,027	26,087	41,364	66,454	74,694	99,163	124,680
13	TN	B		333000	Services		1	1.11%	3	902	1,924	3,147	6,343	6,682	7,994	10,237
14	TN	B		335000	Hydrants		1	2.30%	2	722	664	1,671	2,806	4,283	6,217	8,265
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	5,637	17,296	38,081	59,728	78,903	86,489	107,626	123,681
17	TN	C		335000	Hydrants		1	2.30%	0	0	183	115	115	115	115	115
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	468	3,129	11,862	13,965	18,616	18,912	22,053	24,824
20	TN	D		333000	Services		1	1.11%	0	9	15	98	210	192	198	244
21	TN	D		335000	Hydrants		1	2.30%	0	(1,346)	(1,252)	(903)	43	191	361	742
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	146	380	1,705	2,170	2,364	2,382	2,470	2,673
24	TN	E		335000	Hydrants		1	2.30%	469	1,422	717	1,104	1,423	3,319	6,235	8,773
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	18	382	1,417	1,794	2,175	2,223	2,751	3,295
27	TN	F		335000	Hydrants		1	2.30%	2,153	7,570	10,249	12,104	14,541	20,036	28,636	36,953
28																
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	(58)	(96)	(102)	(102)
32	TN	H		333000	Services		1	1.11%	2,200	7,310	12,084	16,592	21,148	23,396	27,683	31,244
33	TN	H		334100	Meters		1	7.47%	0	0	(33)	339	731	1,060	1,085	1,393
34	TN	H		334200	Meter Installations		1	2.73%	0	0	0	0	1,150	9,215	19,227	24,213
35	TN	H		334300	Meter Vaults		1	2.73%	0	0	0	0	190	589	868	1,093
36																
37	TN	I	Meters - New	334100	Meters		1	7.47%	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		1	2.73%	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	2,328	21,973	21,956	2,816	(72,965)	115,544	255,124	293,610
41	TN	J		334200	Meter Installations		1	2.73%	4,908	27,091	46,812	74,197	108,753	162,943	173,379	189,791
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%						(11)	(12)	(12)
46	TN	L		320100	WT Equip Non-Media		1	1.09%	1,730	2,790	2,790	2,790	2,770	2,725	2,725	2,725
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	94	116	83	1,160	1,253	1,771	1,963	2,163
48	TN	L		340300	Computer Software		1	1.83%	0	0	0	0	4	46	54	66
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	616	2,102	1,731	1,731	1,731	1,731	1,731	1,731
50	TN	L		346190	Remote Control & Instrument		1	4.21%	1,494	8,127	17,132	24,957	30,541	33,464	36,969	40,076
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	0	0	0	31	401	401	469	612
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%	0	0	0	(124)	(339)	(350)	(350)	(350)
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	0	416	5,592	8,704	12,502	15,018	16,266	18,917
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	0	72	973	1,168	2,661	2,955	3,574
56	TN	M		304500	Structures & Improvement - General		1	1.13%	0	70	70	70	70	377	1,288	1,661
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	0	0	0	9	129	132	154	201
58	TN	M		340300	Computer Software		1	1.83%						4	11	14

Tennessee American Water Company
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Average Accumulated Depreciation Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020	Estimated 2021
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%						95	827	1,080
60	TN	M		347000	Misc Equipment		1	6.33%	0	0	0	0	62	820	966	1,261
61	TN	M		348000	Other Tangible Plant		1	5.10%						12	176	230
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		1	11.38%	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	498	2,697	2,900	6,124	8,352	4,772	5,201	5,290
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	0	(95)	3,284	7,566	16,618	15,972	24,843	28,139
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	(60)	(151)	448	2,848	13,257	19,400	21,728	25,613
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	0	42	547	547	547	547	547	547
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	0	173	313	667	692	692	739	818
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%	0	0	0	59	85	85	96	113
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	0	(36)	(55)	(57)	(57)	(57)	(57)	(57)
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	0	0	139	201	766	992	1,090	1,253
79	TN	Q		309000	Supply Mains		1	1.87%	77	184	184	184	184	184	184	184
80	TN	Q		310000	Power Generation Equip		1	12.33%	2,076	3,091	3,091	4,599	4,873	5,900	9,494	10,677
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	(84)	(139)	(486)	(1,661)	(2,557)	23	2,385	2,978
82	TN	Q		311500	Pumping Equipment Other		1	1.83%						300	756	895
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	1,157	3,701	11,661	21,559	31,790	35,288	38,260	42,643
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	210	12,045	17,596	20,247	25,779	30,834	35,908	39,434
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	0	103,221	123,585	127,646	236,765	295,707	354,968	399,335
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	0	(0)	(0)	460	493	493	554	656
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	0	0	0	(1)	(13)	(27)	(28)	(28)
88	TN	Q		334100	Meters		1	7.47%	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	0	(0)	(0)	(0)	(0)	(0)	(0)	0
90	TN	Q		340300	Computer Software		1	1.83%	0	0	0	1,680	1,820	1,820	2,046	2,424
91	TN	Q		340330	Computer Software Other		1	1.83%	0	0	0	17	18	18	20	24
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	0	0	31	41	41	41	41	41
93	TN	Q		344000	Laboratory Equipment		1	1.01%	(126)	(1,488)	(1,496)	(1,474)	(1,468)	(1,469)	(1,465)	(1,459)
94	TN	Q		345000	Power Operated Equipment		1	7.03%	0	2,021	2,245	2,123	2,123	2,625	9,457	10,811
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	0	11	67	25	426	481	539	635
96	TN	Q		347000	Misc Equipment		1	6.33%	0	455	392	301	323	2,096	9,890	11,647
97	TN	Q		348000	Other Tangible Plant		1	5.10%						50	737	874
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	0	(3,603)	(3,903)	(3,900)	(3,900)	(3,900)	(3,900)	(3,900)
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	0	0	125,861	130,312	130,312	130,312	130,312	130,312
101	TN	R		320100	WT Equip Non-Media		1	1.09%	10,789	25,209	3,354	1,484	1,484	1,484	1,484	1,484
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	0	0	4,664	5,512	5,512	5,512	5,512	5,512
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	225	1,350	8,140	479	8,042	7,892	11,121	15,685
104	TN	R		330003	Tank Repainting		1	11.08%	0	3,224	11,349	30,458	73,335	75,416	105,479	139,857
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	0	0	764	2,482	2,482	2,482	2,482	2,482
106	TN	R		330200	Ground Level Tanks		1	2.74%	(6)	(12)	(12)	1,010	16,377	18,130	64,500	92,169
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0	0	0

Tennessee American Water Company
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Average Accumulated Depreciation Balance for 2021

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Depreciation Expense By Year Docket No. 15-00029 2014	Docket No. 16-00022 2015	Docket No. 17-00020 2016	Docket No. 17-00020 2017	Docket No. 18-00022 2018	Docket No. 19-00031 2019	Estimated 2020	Estimated 2021
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	0	0	134,457	255,354	250,857	250,857	250,857	250,857
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	0	0	11,886	22,623	22,465	22,465	22,465	22,465
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	0	0	0	4,038	8,729	8,729	8,729	8,729
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	0	0	43	(221)	(290)	(290)	(290)	(290)
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	0	0	10,629	151,228	167,991	167,991	167,991	167,991
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	0	15,738	103,337	31,129	12,005	12,005	12,005	12,005
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	0	9,075	64,012	98,511	112,665	112,665	112,665	112,665
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	190	1,250	289	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	0	176	1,173	565	376	376	376	376
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%	0	0	0	0	0	23,860	54,321	54,321
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	0	0	0	0	0	0	2,503	47,827
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%	0	0	0	0	0	12,780	179,309	181,477
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%						1,453	18,035	17,186
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024								0	
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%						0	(37)	(74)
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%						0	2	2
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%						0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%						6,010	26,266	26,266
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%							0	8,960
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%								
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%							2,131	13,851
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%							2,087	27,131
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%							1,433	6,210
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%							0	5,228
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024								0	
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%	0	0	0	0	(1,398)	(1,514)	(1,514)	(1,514)
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%	0	0	0	0	(28)	(30)	(30)	(30)
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%	0	0	0	0	41	538	538	538
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	0	0	0	54	570	1,865	1,865	1,865
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	0	0	0	927	7,322	310	310	310
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022								0	
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%	0	0	0	0	878	1,248	1,248	1,248
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	0	0	0	0	4,519	6,362	6,334	6,334
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%	0	0	0	0	261	372	372	372
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%	0	0	0	0	0	0	0	0
160																
161									**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,894,586**	**$2,561,825**	**$2,933,345**
162																
163			**Total DV Excluded:**						**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,894,586**	**$2,561,825**	**$2,933,345**
164																
165			**Total Surcharge Amt:**						**$39,775**	**$294,063**	**$849,206**	**$1,206,475**	**$1,478,097**	**$1,894,586**	**$2,561,825**	**$2,933,345**
166																
167			**SEC Total:**						**$7,682**	**$164,532**	**$372,362**	**$516,484**	**$696,062**	**$791,792**	**$1,084,772**	**$1,164,180**
168																
169			**EDI Total:**						**$615**	**$5,298**	**$10,235**	**$13,111**	**$17,185**	**$27,079**	**$42,578**	**$86,705**

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Average Accumulated Depreciation Balance for 2021

								Depreciation Expense By Year							
								Docket No. 15-00029	Docket No. 16-00022	Docket No. 17-00020	Docket No. 17-00020	Docket No. 18-00022	Docket No. 19-00031	Estimated	Estimated
Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	2014	2015	2016	2017	2018	2019	2020	2021
170															
171			QIIP Total:					$31,478	$124,233	$466,610	$676,880	$764,850	$1,075,715	$1,434,475	$1,682,459

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Surcharge	Average Accumulated Depreciation
1			**RECURRING PROJECTS**							
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		1	1.25%		$0
3	TN	**DV**		333000	Services		1	1.11%		0
4	TN	**DV**		335000	Hydrants		1	2.30%		0
5										
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D		1	2.13%	EDI	6,445
7	TN	A		331001	Transmission & Distribution Mains		1	1.25%	EDI	87,357
8	TN	A		333000	Services		1	1.11%	EDI	499
9	TN	A		334300	Meter Vaults		1	2.73%	EDI	2,654
10	TN	A		335000	Hydrants		1	2.30%	EDI	5,761
11										
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains		1	1.25%	QIIP	385,882
13	TN	B		333000	Services		1	1.11%	QIIP	32,115
14	TN	B		335000	Hydrants		1	2.30%	QIIP	20,497
15										
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains		1	1.25%	QIIP	455,603
17	TN	C		335000	Hydrants		1	2.30%	QIIP	699
18										
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains		1	1.25%	QIIP	101,418
20	TN	D		333000	Services		1	1.11%	QIIP	843
21	TN	D		335000	Hydrants		1	2.30%	QIIP	(2,536)
22										
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains		1	1.25%	EDI	12,954
24	TN	E		335000	Hydrants		1	2.30%	EDI	19,075
25										
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains		1	1.25%	QIIP	12,408
27	TN	F		335000	Hydrants		1	2.30%	QIIP	113,766
28										
29	TN	G	Services and Laterals - New	333000	Services		1	1.11%		0
30										
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains		1	1.25%	QIIP	(307)
32	TN	H		333000	Services		1	1.11%	QIIP	126,034
33	TN	H		334100	Meters		1	7.47%	QIIP	3,878
34	TN	H		334200	Meter Installations		1	2.73%	QIIP	41,698
35	TN	H		334300	Meter Vaults		1	2.73%	QIIP	2,193
36										
37	TN	I	Meters - New	334100	Meters		1	7.47%		0
38	TN	I		334200	Meter Installations		1	2.73%		0
39										
40	TN	J	Meters - Replaced	334100	Meters		1	7.47%	QIIP	493,581
41	TN	J		334200	Meter Installations		1	2.73%	QIIP	692,978
42										
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		1	2.19%		0
44										
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment		1	4.11%	SEC	(28)
46	TN	L		320100	WT Equip Non-Media		1	1.09%	SEC	19,682
47	TN	L		340200	Computer & Peripheral Equipment		1	2.19%	SEC	7,521
48	TN	L		340300	Computer Software		1	1.83%	SEC	136
49	TN	L		346100	Comm Equip Non-Telephone		1	4.21%	SEC	12,239
50	TN	L		346190	Remote Control & Instrument		1	4.21%	SEC	172,722
51										
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply		1	1.98%	SEC	1,608
53	TN	M		304200	Struct & Imp-Pumping		1	1.98%	SEC	(1,338)
54	TN	M		304300	Struct & Imp-Treatment		1	4.11%	SEC	67,956
55	TN	M		304400	Struct & Imp-Treatment-T&D		1	2.13%	SEC	9,616
56	TN	M		304500	Structures & Improvement - General		1	1.13%	SEC	2,776
57	TN	M		340200	Computer & Peripheral Equipment		1	2.19%	SEC	525
58	TN	M		340300	Computer Software		1	1.83%	SEC	22

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Surcharge	Average Accumulated Depreciation
59	TN	M		346100	Comm Equip Non-Telephone		1	4.21%	SEC	1,462
60	TN	M		347000	Misc Equipment		1	6.33%	SEC	2,479
61	TN	M		348000	Other Tangible Plant		1	5.10%	SEC	303
62										
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		1	1.13%		0
64										
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		1	16.00%		0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		1	16.62%		0
67	TN	O		341300	Transportation Equip Autos		1	11.38%		0
68										
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		1	6.89%		0
70										
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply		1	1.98%	SEC	33,189
72	TN	Q		304200	Struct & Imp-Pumping		1	1.98%	SEC	82,257
73	TN	Q		304300	Struct & Imp-Treatment		1	4.11%	SEC	70,278
74	TN	Q		304400	Struct & Imp-Treatment-T&D		1	2.13%	SEC	3,050
75	TN	Q		304500	Structures & Improvement - General		1	1.13%	SEC	3,686
76	TN	Q		304600	Struct & Imp-Offices		1	1.13%	SEC	381
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage		1	0.73%	SEC	(349)
78	TN	Q		306000	Lake, River & Other Intakes		1	0.83%	SEC	3,815
79	TN	Q		309000	Supply Mains		1	1.87%	SEC	1,276
80	TN	Q		310000	Power Generation Equip		1	12.33%	SEC	38,462
81	TN	Q		311200	Pump Eqp Electric		1	2.45%	SEC	(1,030)
82	TN	Q		311500	Pumping Equipment Other		1	1.83%	SEC	1,503
83	TN	Q		311520	Pumping Equipment SOS		1	1.83%	SEC	164,739
84	TN	Q		320100	WT Equip Non-Media		1	1.09%	SEC	162,336
85	TN	Q		320200	Water Trmt Equip Filter Media		1	33.69%	SEC	1,441,561
86	TN	Q		330000	Dist Reservoirs & Standpipes		1	2.08%	SEC	2,327
87	TN	Q		331001	Transmission & Distribution Mains		1	1.25%	SEC	(83)
88	TN	Q		334100	Meters		1	7.47%	SEC	0
89	TN	Q		340200	Computer & Peripheral Equipment		1	2.19%	SEC	0
90	TN	Q		340300	Computer Software		1	1.83%	SEC	8,577
91	TN	Q		340330	Computer Software Other		1	1.83%	SEC	84
92	TN	Q		343000	Tools, Shop, Garage Equipment		1	6.89%	SEC	214
93	TN	Q		344000	Laboratory Equipment		1	1.01%	SEC	(9,715)
94	TN	Q		345000	Power Operated Equipment		1	7.03%	SEC	26,000
95	TN	Q		346190	Remote Control & Instrument		1	4.21%	SEC	1,867
96	TN	Q		347000	Misc Equipment		1	6.33%	SEC	19,280
97	TN	Q		348000	Other Tangible Plant		1	5.10%	SEC	1,225
98										
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment		1	4.11%	QIIP	(25,057)
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint		1	12.06%	QIIP	712,266
101	TN	R		320100	WT Equip Non-Media		1	1.09%	QIIP	46,030
102	TN	R		320200	Water Trmt Equip Filter Media		1	33.69%	QIIP	29,469
103	TN	R		330000	Dist Reservoirs & Standpipes		1	2.08%	QIIP	45,091
104	TN	R		330003	Tank Repainting		1	11.08%	QIIP	369,191
105	TN	R		330100	Elevated Tanks & Standpipes		1	2.74%	QIIP	11,935
106	TN	R		330200	Ground Level Tanks		1	2.74%	QIIP	146,071
107										
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		1	1.25%		0
109			**Total Recurring Projects**							
110										
111			**ACQUISITIONS**							
112										
113			**Total Acquisitions**							
114										
115			**CENTRALLY SPONSORED PROJECTS**							
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%		0

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Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Surcharge	Average Accumulated Depreciation
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%		0
118			**Total Centrally Sponsored Projects**							
119										
120			**INVESTMENT PROJECTS**							
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	QIIP	1,267,809
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	QIIP	113,139
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	QIIP	34,589
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	SEC	(1,192)
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	SEC	749,825
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	SEC	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	SEC	192,222
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	SEC	565,925
129	TN	I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	SEC	1,730
130	TN	I26-020032		347000	Misc Equipment		11/1/2015	6.33%	SEC	3,231
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%	QIIP	105,341
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	QIIP	26,416
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%	SEC	282,827
134	TN	I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%	SEC	28,080
135	TN	I26-020044	New Raw Water Intake Citico				3/15/2024		SEC	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%	QIIP	(74)
137	TN	I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%	QIIP	3
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%	QIIP	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%	QIIP	45,409
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%	QIIP	4,480
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%	QIIP	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%	EDI	9,057
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%	EDI	15,652
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%	SEC	4,538
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%	QIIP	2,614
146	TN	I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024		QIIP	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%	SEC	(5,183)
148	TN	I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%	SEC	(103)
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%	SEC	1,386
150	TN	I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	SEC	5,286
151	TN	I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	SEC	9,023
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022		QIIP	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%	SEC	3,998
154	TN	I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	SEC	20,382
155	TN	I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%	SEC	1,191
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%	QIIP	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%	QIIP	0
158	TN	I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%	QIIP	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%	QIIP	0
160										
161									**Total DV Included:**	**$9,790,703**
162										
163			**Total DV Excluded:**							**$9,790,703**
164										
165			**Total Surcharge Amt:**							**$9,790,703**
166										
167			**SEC Total:**							**$4,215,777**
168										
169			**EDI Total:**							**$159,454**

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months)	Dep Rate	Surcharge	Average Accumulated Depreciation
170									
171			**QIIP Total:**						**$5,415,472**

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Line #	State Tax Depreciation	QIIP							
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
1	MACRS	$89,470	$278,154	$497,165	$765,813	$984,295	$1,330,417	$1,844,402	$2,266,887
2	Book	(31,478)	(124,233)	(466,610)	(676,880)	(764,850)	(1,075,715)	(1,434,475)	(1,682,459)
3	Repairs	1,134,155	828,661	3,833,297	3,274,770	1,538,400	2,237,912	4,626,558	3,487,709
4	Bonus								
5	Total	$1,192,147	$982,582	$3,863,852	$3,363,703	$1,757,845	$2,492,614	$5,036,485	$4,072,137
6									
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8									
9	State ADIT	$77,490	$63,868	$251,150	$218,641	$114,260	$162,020	$327,372	$264,689
10									
11									
12	**Federal Tax Depreciation**	QIIP							
13									
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
15	MACRS	$44,735	$139,073	$279,542	$438,626	$585,353	$945,674	$1,468,176	$1,890,663
16	Book	(31,478)	(124,233)	(466,610)	(676,880)	(764,850)	(1,075,715)	(1,434,475)	(1,682,459)
17	Repairs	1,134,155	828,661	3,833,297	3,274,770	1,538,400	2,237,912	4,626,558	3,487,709
18	Bonus	2,236,743	2,480,573	1,446,470	3,033,349	0	0	0	0
19	CIAC					(16,056)	(24,547)	(24,547)	(24,547)
20		$3,384,155	$3,324,074	$5,092,699	$6,069,865	$1,342,847	$2,083,324	$4,635,712	$3,671,366
21									
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
23									
24	Gross Federal ADIT	$1,184,454	$1,163,426	$1,782,445	$2,124,453	$281,998	$437,499	$973,500	$770,987
25	Minus State @ Federal Rate	(27,122)	(22,354)	(87,903)	(76,524)	(23,995)	(34,024)	(68,748)	(55,585)
26	Federal ADIT	$1,157,332	$1,141,072	$1,694,542	$2,047,929	$258,003	$403,475	$904,752	$715,402
27									
28									
29	**Total ADIT**	$1,234,822	$1,204,940	$1,945,692	$2,266,570	$372,263	$565,495	$1,232,124	$980,091
30									
31	Cumulative ADIT				$6,652,024	$7,024,287	$7,589,782	$8,821,906	$9,801,997
32	NOLC				(1,176,527)	(984,631)	(799,632)	(244,454)	0
33	Net ADIT				$5,475,497	$6,039,656	$6,790,150	$8,577,452	$9,801,997
34									
35									
36									

		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
37						
38						
39	Jan	31	31	334	0.915068	93,379
40	Feb	28	59	306	0.838356	85,550
41	March	31	90	275	0.753425	76,884
42	April	30	120	245	0.671233	68,496
43	May	31	151	214	0.586301	59,829
44	June	30	181	184	0.504110	51,442
45	July	31	212	153	0.419178	42,775
46	August	31	243	122	0.334247	34,108
47	September	30	273	92	0.252055	25,721
48	October	31	304	61	0.167123	17,054
49	November	30	334	31	0.084932	8,667
50	December	31	365	0	0.000000	-
51						
52	Total Days in year	365				563,906
53						
54						
55	Average ADIT					**$8,859,405**

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Line #	State Tax Depreciation	EDI							
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
1	MACRS	$1,250	$13,431	$28,813	$41,060	$60,130	$86,463	$139,619	$185,569
2	Book	(615)	(5,298)	(10,235)	(13,111)	(17,185)	(27,079)	(42,578)	(86,705)
3	Repairs	0	0	0	0	0	0	727,745	0
4	Bonus								
5	Total	$635	$8,133	$18,578	$27,949	$42,945	$59,384	$824,786	$98,864
6									
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8									
9	State ADIT	$41	$529	$1,208	$1,817	$2,791	$3,860	$53,611	$6,426
10									
11									
12	**Federal Tax Depreciation**	EDI							
13									
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
15	MACRS	$625	$6,716	$14,405	$20,258	$35,154	$60,718	$114,645	$160,594
16	Book	(615)	(5,298)	(10,235)	(13,111)	(17,185)	(27,079)	(42,578)	(86,705)
17	Repairs	0	0	0	0	0	0	727,745	0
18	Bonus	31,252	273,252	111,286	208,573	0	0	0	0
19	CIAC					(35,929)	(89,112)	(89,112)	(89,112)
20		$31,262	$274,670	$115,456	$215,720	($17,960)	($55,473)	$710,700	($15,223)
21									
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
23									
24	Gross Federal ADIT	$10,942	$96,135	$40,410	$75,502	($3,772)	($11,649)	$149,247	($3,197)
25	Minus State @ Federal Rate	(14)	(185)	(423)	(636)	(586)	(811)	(11,258)	(1,349)
26	Federal ADIT	$10,928	$95,950	$39,987	$74,866	($4,358)	($12,460)	$137,989	($4,546)
27									
28									
29	**Total ADIT**	$10,969	$96,479	$41,195	$76,683	($1,567)	($8,600)	$191,600	$1,880
30									
31	Cumulative ADIT				$225,326	$223,759	$215,159	$406,759	$408,639
32	NOLC				(39,853)	(31,365)	(22,668)	(11,271)	0
33	Net ADIT				$185,473	$192,394	$192,491	$395,488	$408,639
34									
35									
36									

		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
37						
38						
39	Jan	31	31	335	0.915301	1,003
40	Feb	29	60	306	0.836066	916
41	March	31	91	275	0.751366	823
42	April	30	121	245	0.669399	734
43	May	31	152	214	0.584699	641
44	June	30	182	184	0.502732	551
45	July	31	213	153	0.418033	458
46	August	31	244	122	0.333333	365
47	September	30	274	92	0.251366	275
48	October	31	305	61	0.166667	183
49	November	30	335	31	0.084699	93
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				6,043
53						
54						
55	Average ADIT					**$398,509**

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

Estimated ADIT Calculation 2021

Line #	State Tax Depreciation	SEC							
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
1	MACRS	$57,507	$385,807	$678,405	$860,029	$948,665	$1,006,586	$1,122,761	$1,203,139
2	Book	(7,682)	(164,532)	(372,362)	(516,484)	(696,062)	(791,792)	(1,084,772)	(1,164,180)
3	Repairs	214,108	3,146,619	580,590	714,956	443,970	1,066,139	644,466	265,413
4	Bonus								
5	Total	$263,933	$3,367,894	$886,633	$1,058,501	$696,573	$1,280,933	$682,455	$304,372
6									
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8									
9	State ADIT	$17,156	$218,913	$57,631	$68,803	$45,277	$83,261	$44,360	$19,784
10									
11									
12	**Federal Tax Depreciation**	SEC							
13									
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
15	MACRS	$29,436	$244,679	$444,456	$515,244	$543,401	$646,038	$812,876	$905,989
16	Book	(7,682)	(164,532)	(372,362)	(516,484)	(696,062)	(791,792)	(1,084,772)	(1,164,180)
17	Repairs	214,108	3,146,619	580,590	714,956	443,970	1,066,139	644,466	265,413
18	Bonus	416,176	3,509,290	368,114	2,927,489	0	0	0	0
19	CIAC					0	0	0	0
20		$652,038	$6,736,056	$1,020,798	$3,641,205	$291,309	$920,385	$372,570	$7,222
21									
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
23									
24	Gross Federal ADIT	$228,213	$2,357,620	$357,279	$1,274,422	$61,175	$193,281	$78,240	$1,517
25	Minus State @ Federal Rate	(6,005)	(76,620)	(20,171)	(24,081)	(9,508)	(17,485)	(9,316)	(4,155)
26	Federal ADIT	$222,208	$2,281,000	$337,108	$1,250,341	$51,667	$175,796	$68,924	($2,638)
27									
28									
29	**Total ADIT**	$239,364	$2,499,913	$394,739	$1,319,144	$96,944	$259,057	$113,284	$17,146
30									
31	Cumulative ADIT				$4,453,160	$4,550,104	$4,809,161	$4,922,445	$4,939,591
32	NOLC				(787,619)	(637,812)	(506,676)	(136,400)	0
33	Net ADIT				$3,665,541	$3,912,292	$4,302,485	$4,786,045	$4,939,591
34									
35									
36									

		Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
37						
38						
39	Jan	31	31	335	0.915301	11,712
40	Feb	29	60	306	0.836066	10,698
41	March	31	91	275	0.751366	9,614
42	April	30	121	245	0.669399	8,565
43	May	31	152	214	0.584699	7,482
44	June	30	182	184	0.502732	6,433
45	July	31	213	153	0.418033	5,349
46	August	31	244	122	0.333333	4,265
47	September	30	274	92	0.251366	3,216
48	October	31	305	61	0.166667	2,133
49	November	30	335	31	0.084699	1,084
50	December	31	366	0	0.000000	-
51						
52	Total Days in year	366				70,550
53						
54						
55	Average ADIT					**$4,821,320**

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

Estimated ADIT Calculation 2021

Line #	State Tax Depreciation					Total			
	Type	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
1	MACRS	$148,227	$677,392	$1,204,383	$1,666,902	$1,993,090	$2,423,466	$3,106,782	$3,655,595
2	Book	(39,775)	(294,063)	(849,206)	(1,206,475)	(1,478,097)	(1,894,586)	(2,561,825)	(2,933,345)
3	Repairs	1,348,263	3,975,280	4,413,887	3,989,726	1,982,370	3,304,051	5,998,769	3,753,122
4	Bonus								
5	Total	$1,456,715	$4,358,609	$4,769,064	$4,450,153	$2,497,363	$3,832,931	$6,543,726	$4,475,372
6									
7	State Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
8									
9	State ADIT	$94,686	$283,310	$309,989	$289,260	$162,329	$249,141	$425,342	$290,899
10									
11									
12	**Federal Tax Depreciation**					**Total**			
13									
14	**Type**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
15	MACRS	$74,796	$390,468	$738,403	$974,128	$1,163,908	$1,652,430	$2,395,697	$2,957,246
16	Book	(39,775)	(294,063)	(849,206)	(1,206,475)	(1,478,097)	(1,894,586)	(2,561,825)	(2,933,345)
17	Repairs	1,348,263	3,975,280	4,413,887	3,989,726	1,982,370	3,304,051	5,998,769	3,753,122
18	Bonus	2,684,171	6,263,115	1,925,870	6,169,411	0	0	0	0
19	CIAC					(51,986)	(113,659)	(113,659)	(113,659)
20		$4,067,455	$10,334,800	$6,228,954	$9,926,790	$1,616,195	$2,948,236	$5,718,982	$3,663,364
21									
22	Federal Tax Rate	35.00%	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
23									
24	Gross Federal ADIT	$1,423,609	$3,617,180	$2,180,134	$3,474,376	$339,401	$619,130	$1,200,986	$769,306
25	Minus State @ Federal Rate	(33,140)	(99,159)	(108,496)	(101,241)	(34,089)	(52,320)	(89,322)	(61,089)
26	Federal ADIT	$1,390,469	$3,518,021	$2,071,638	$3,373,135	$305,312	$566,810	$1,111,664	$708,217
27									
28									
29	**Total ADIT**	$1,485,155	$3,801,331	$2,381,627	$3,662,395	$467,641	$815,951	$1,537,006	$999,116
30									
31	Cumulative ADIT				$11,330,508	$11,798,149	$12,614,100	$14,151,106	$15,150,222
32	NOLC				(2,003,999)	(1,653,808)	(1,328,976)	(392,125)	0
33	Net ADIT				$9,326,509	$10,144,341	$11,285,124	$13,758,981	$15,150,222
34									
35					($2)	($0)	($0)	($1)	($1)
36									
37					Total days per month	Cumulative Days	Prorated Days	Proration %	ADIT Proration
38									
39		Jan			31	31	335	0.915301	106,117
40		Feb			29	60	306	0.836066	96,931
41		March			31	91	275	0.751366	87,111
42		April			30	121	245	0.669399	77,608
43		May			31	152	214	0.584699	67,788
44		June			30	182	184	0.502732	58,285
45		July			31	213	153	0.418033	48,465
46		August			31	244	122	0.333333	38,646
47		September			30	274	92	0.251366	29,143
48		October			31	305	61	0.166667	19,323
49		November			30	335	31	0.084699	9,820
50		December			31	366	0	0.000000	-
51									
52		Total Days in year			366				639,236
53									
54									
55	Average ADIT								**$14,079,234**

Tennessee American Water Company
Docket # 20-00XXX
Calculation of ADIT with 2017, 2018, 2019, 2020 & 2021 Bonus, Repairs and NOLC Cap

Line #				Actual Docket # 15-00029 2014	Actual Docket # 16-00022 2015	Actual Docket # 17-00020 2016	Actual Docket # 18-00022 2017	Actual Docket # 19-00031 2018	Actual Docket # 20-00028 2019	Estimate Docket # 19-00105 2020	Estimate Docket # 20-00XXX 2021
1											
2	Revenue			$338,645	$1,481,559	$4,426,167	$6,222,731	$7,214,701	$8,120,029	$11,397,732	$14,162,010
3											
4	Depreciation Expense			(39,779)	(294,063)	(849,206)	(1,206,475)	(1,478,097)	(1,894,586)	(2,042,787)	(2,933,345)
5	Property Tax and Franchise Taxes			(42,173)	(164,209)	(491,132)	(642,312)	(787,662)	(941,623)	(1,205,529)	(1,465,722)
6	Revenue Tax (Uncoll, Forfeited Discounts, GR)	3.191%		(10,806)	(47,277)	(141,239)	(198,567)	(230,221)	(259,110)	(363,702)	(451,910)
7	Interest Expense			(116,196)	(420,645)	(1,331,718)	(1,712,626)	(2,380,702)	(2,717,538)	(3,500,170)	(2,717,538)
8	Book Income before Income Tax			129,691	555,365	1,612,872	2,462,751	2,338,018	2,307,171	4,285,544	6,593,495
9											
10	State Book/Tax Adjustment-Depr.			(1,456,715)	(4,358,609)	(4,769,064)	(4,450,153)	($2,497,363)	($3,832,931)	($6,543,726)	($4,475,372)
11											
12	State Taxable Gain(Loss)			(1,327,024)	(3,803,244)	(3,156,192)	(1,987,402)	(159,344)	(1,525,760)	(2,258,182)	2,118,123
13											
14	State Current Tax Expense (Benefit)	6.500%		(86,257)	(247,211)	(205,152)	(129,181)	(10,357)	(99,174)	(146,782)	137,678
15											
16	Federal Book/Tax Adjustment-Depr.			(4,067,455)	(10,334,800)	(6,228,954)	(9,926,790)	($1,616,195)	($2,948,236)	($5,718,982)	($3,663,364)
17											
18	Federal Taxable Gain(Loss)			(3,851,507)	(9,532,224)	(4,410,929)	(7,334,858)	732,180	(541,890)	(1,286,656)	2,792,453
19											
20											
21	Federal Current Tax Expense (Benefit)	35.000%	21.00%	(1,348,027)	(3,336,278)	(1,543,825)	(2,567,200)	153,758	(113,797)	(270,198)	586,415
22	State Current Tax Expense (Benefit)	6.500%		(86,257)	(247,211)	(205,152)	(129,181)	(10,357)	(99,174)	(146,782)	137,678
23	Federal Deferred Tax Expense			1,390,469	3,518,022	2,071,638	3,373,136	305,312	566,810	1,111,664	708,218
24	State Deferred Tax Expense			94,686	283,310	309,989	289,260	162,329	249,141	425,342	290,899
25	Total Tax Expense			50,871	217,842	632,649	966,014	611,041	602,979	1,120,027	1,723,210
26											
27	Federal NOL Build (Use)			$1,348,027	$3,336,278	$1,543,825	$2,567,200	($153,758)	$113,797	$270,198	($586,415)
28											
29											
30	**Balance Sheet:**										
31	Deferred Tax Liability (credit balance)			($1,485,155)	($5,286,487)	($7,668,113)	($11,330,509)	($11,798,149)	($12,614,100)	($14,151,107)	($15,150,223)
32	Deferred Tax Asset-Federal			1,348,027	1,978,524	1,994,744	2,003,998	1,653,808	1,328,976	392,125	-
33	Net Liability (liab = credit balance)			($137,128)	($3,307,962)	($5,673,369)	($9,326,511)	($10,144,341)	($11,285,124)	($13,758,982)	($15,150,223)
34											
35	**2021 Average ADIT**										
36											
37	**Interest Expense Calc:**			2014	2015	2016	2017	2018	2019	2020	2021
38											
39											
40	Annual Interest Rate			3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%	3.80%
41											
42	Average Rate Base			$3,061,797	$11,084,153	$35,091,271	$45,128,323	$62,732,385	$71,608,141	$92,230,768	$110,278,781
43	Interest Expense			$116,196	$420,645	$1,331,718	$1,712,626	$2,380,702	$2,717,538	$3,500,170	$4,185,094
44											
45											
46	**NOLC Total Company**			$6,174,119	$5,652,927	$5,699,269	$5,725,709	$4,725,166	$3,797,074	$1,867,262	$0
47				35%	35%	35%	35%	35%	35%	21%	21%
48				$2,160,942	$1,978,524	$1,994,744	$2,003,998	$1,653,808	$1,328,976	$392,125	$0
49											

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

Net Investment for Estimated Tax Depreciation Calculation 2021

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate	Y8 Tax Depr Rate
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
3	TN	**DV**		333000	Services		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
8	TN	A		333000	Services	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
13	TN	B		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
20	TN	D		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
32	TN	H		333000	Services	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
33	TN	H		334100	Meters	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
38	TN	I		334200	Meter Installations		No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334					
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334					
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate	Y8 Tax Depr Rate
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
88	TN	Q		334100	Meters	SEC	No	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334					
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0.3333	0.3333	0.3334					
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0.3333	0.3333	0.3334					
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0.3333	0.3333	0.3334					
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Y1 Tax Depr Rate	Y2 Tax Depr Rate	Y3 Tax Depr Rate	Y4 Tax Depr Rate	Y5 Tax Depr Rate	Y6 Tax Depr Rate	Y7 Tax Depr Rate	Y8 Tax Depr Rate
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
135	TN	I26-020044	New Raw Water Intake Citico			SEC										
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP										
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP										
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0.01282	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564	0.02564
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0.02	0.04	0.04	0.04	0.04	0.04	0.04	0.04
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0.2	0.32	0.192	0.1152	0.1152	0.0576		
160																
161																
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**													
164																
165			**Total Surcharge Amt:**													
166																
167			**SEC Total:**													
168																
169			**EDI Total:**													
170																
171			**QIIP Total:**													

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr					104,691	106,686	129,045	149,587
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	597,576	905,421	1,333,654	1,890,230	2,161,148	2,410,046
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	5,754	7,459	9,131	9,153	9,866	10,520
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	24,701	53,504	53,335	53,379	59,390	64,912
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	804,983	1,796,068	2,522,367	5,002,737	5,792,864	7,301,268	9,960,043	12,072,026
13	TN	B		333000	Services	QIIP	T&D	25 yr	22,175	171,623	177,865	486,978	602,211	604,523	841,898	1,030,455
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	27,283	25,909	32,852	116,906	128,112	219,942	324,031	406,714
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	979,105	1,880,706	4,158,822	6,004,050	7,357,687	9,098,862	10,798,858	12,363,855
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	4,979	4,979	4,979	4,990	4,994	4,997
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	69,181	1,415,151	1,052,042	1,442,988	1,762,474	1,979,431	2,232,287	2,429,974
20	TN	D		333000	Services	QIIP	T&D	25 yr	288	1,328	1,335	18,367	18,016	15,653	19,997	23,394
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	7,286	11,673	40,462	72,765	74,689	92,488	106,405
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	108,049	143,671	188,630	191,601	189,958	205,940	221,858
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	30,189	41,693	48,237	76,077	219,745	328,763	437,344
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	21,480	121,273	140,790	191,331	196,998	220,762	268,565	314,101
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	219,103	410,751	506,611	620,689	806,677	1,260,938	1,723,323	2,163,787
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr					0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	442,503	871,492	1,279,335	1,872,518	2,074,366	2,456,859	2,941,460	3,216,944
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	17,011	26,480	20,844	27,376	31,090
34	TN	H		334200	Meter Installations	QIIP	No	25 yr					79,386	599,228	845,836	986,027
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr					19,165	26,362	37,211	43,378
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	278,825	295,389	597,628	603,786	5,304,177	6,139,301	6,869,703
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	1,492,760	2,362,958	3,814,438	6,096,877	6,554,417	7,253,266	7,864,482
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr						0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(0)	49,331	55,351	79,653	83,550	96,853	109,373
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr					2,492	2,492	3,461	4,372
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	436,754	567,583	726,799	871,624	968,142	1,123,870	1,270,438
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	20,271	20,271	20,271	27,515	34,760
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	131,615	190,909	316,721	389,532	390,766	462,191	533,616
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	43,791	49,087	124,095	125,084	154,137	183,190
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	6,193	6,193	6,193	6,193	6,193	98,528	131,526	164,524
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	6,028	6,028	8,183	10,337
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr						518	703	888
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr						16,826	22,839	28,852
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr					12,737	13,062	17,729	22,397
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr						2,963	4,022	5,081

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	132,235	122,766	238,495	712,119	237,419	260,005	265,438	269,008
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	375,214	833,440	868,258	1,247,339	1,467,623	1,612,361
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	7,125	21,474	151,998	597,277	597,277	742,715	838,276
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	25,654	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	27,713	27,713	61,239	61,239	61,239	69,707	75,271
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	7,517	7,517	7,517	9,415	10,663
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	24,247	24,247	169,120	169,120	205,713	229,756
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	25,066	25,066	25,066	39,524	39,524	71,245	82,910	90,573
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	18,849	21,062	41,372	75,902	262,175	323,077	363,092
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr						38,447	48,158	54,538
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	115,840	465,043	852,578	1,735,922	1,973,004	2,023,551	2,319,319	2,513,654
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	376,215	1,806,356	1,870,356	2,643,609	3,172,823	3,808,825	4,298,450	4,620,159
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	693,894	696,056	923,326	1,145,843	1,399,922	1,577,707	1,694,520
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	23,679	23,679	23,679	29,660	33,590
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	99,427	99,427	124,541	141,042
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	977	977	1,224	1,386
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	1,452	4,899	4,899	4,899	5,770	6,342
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	41,485	41,485	41,485	41,485	134,248	157,678	173,072
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	3,502	6,104	14,524	14,524	17,309	19,138
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,793	7,793	7,793	21,681	145,400	180,158	202,995
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr						12,858	16,106	18,240
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(778)	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	2,337,229	2,310,463	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	22,832	567,580	23,045	23,045	472,407	338,002	715,406	861,669
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	46,367	338,167	940,315	799,647	783,521	1,317,176	1,523,994
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	485,065	598,079	1,449,487	3,186,367	3,859,496
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Investment By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	6,290,400	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	2,096,800	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	207,335	207,335	207,335	207,335
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	14,597	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	394,579	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	9,374,098	9,103,923	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	5,603,877	5,988,538	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	46,777	45,429	0	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	18,711	18,537	5,946	5,946	5,946	5,946	5,946
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	4,345,679	4,345,679	4,345,679
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0		0	6,383,975	6,762,278
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0		4,042,356	4,415,506	4,415,506
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr						1,732,438	1,732,438	1,732,438
135	TN	I26-020044	New Raw Water Intake Citico			SEC								0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr						0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr						151	151	151
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr						0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr						1,404,598	1,404,598	1,404,598
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr						0	0	2,137,498
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr						0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr						0	1,108,100	1,108,100
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr						0	1,107,380	1,107,380
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr						0	748,136	748,136
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr						0	0	2,480,302
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP								0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr					0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr					0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					25,260	25,260	25,260	25,260
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	63,811	171,114	171,114	171,114	171,114
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	13,481	13,481	13,481	13,481
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP								0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					58,596	58,596	58,596	58,596
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	234,540	234,540	234,540	234,540
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr					8,830	8,830	8,830	8,830
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$90,917,901**	**$113,364,368**	**$127,542,995**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$90,917,901**	**$113,364,368**	**$127,542,995**
164																
165			**Total Surcharge Amt:**						**$6,823,293**	**$31,188,399**	**$44,764,131**	**$57,758,447**	**$65,847,354**	**$90,917,901**	**$113,364,368**	**$127,542,995**
166																
167			**SEC Total:**						**$1,153,147**	**$19,182,588**	**$20,978,192**	**$24,783,741**	**$26,473,944**	**$34,292,419**	**$37,298,504**	**$38,638,304**
168																
169			**EDI Total:**						**$62,504**	**$609,007**	**$831,579**	**$1,221,435**	**$1,786,673**	**$2,487,335**	**$5,127,814**	**$5,527,930**
170																
171			**QIIP Total:**						**$5,607,642**	**$11,396,805**	**$22,954,361**	**$31,753,270**	**$37,586,737**	**$54,138,146**	**$70,938,050**	**$83,376,761**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Taxable CIAC By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	0	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
13	TN	B		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	3,491	3,491	3,491
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	5,197	5,197	5,197	5,197
20	TN	D		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	(0)	(0)	(0)
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	2,132	2,132	2,132	2,132
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	35,929	89,112	89,112	89,112
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	0	0	0	0	8,727	13,727	13,727	13,727
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0	0
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0	0
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr					0	0	0	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr					0	0	0	0
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr					0	0	0	0

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Taxable CIAC By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr					0	0	0	0
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr					0	0	0	0
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Taxable CIAC By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr					0	0	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC							0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr					0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr					0	0	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr					0	0	0	0
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr					0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr					0	0	0	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr					0	0	0	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr					0	0	0	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr					0	0	0	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP							0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr					0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr					0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					0	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP							0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr					0	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr					0	0	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$0**	**$0**	**$0**	**$0**	**$51,986**	**$113,659**	**$113,659**	**$113,659**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$0**	**$0**	**$0**	**$0**	**$51,986**	**$113,659**	**$113,659**	**$113,659**
164																
165			**Total Surcharge Amt:**						**$0**	**$0**	**$0**	**$0**	**$51,986**	**$113,659**	**$113,659**	**$113,659**
166																
167			**SEC Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
168																
169			**EDI Total:**						**$0**	**$0**	**$0**	**$0**	**$35,929**	**$89,112**	**$89,112**	**$89,112**
170																
171			**QIIP Total:**						**$0**	**$0**	**$0**	**$0**	**$16,056**	**$24,547**	**$24,547**	**$24,547**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	1,994	22,359	20,542
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	141,313	307,845	428,233	556,576	270,918	248,898
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	2,579	1,705	1,672	22	712	655
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	13,372	28,803	(169)	44	6,010	5,522
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	804,983	991,085	726,299	2,480,370	790,127	1,508,404	2,658,774	2,111,983
13	TN	B		333000	Services	QIIP	T&D	25 yr	22,175	149,447	6,242	309,113	115,234	2,312	237,374	188,557
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	27,283	(1,374)	6,943	84,054	11,206	91,830	104,089	82,682
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	979,105	901,601	2,278,116	1,845,229	1,353,636	1,744,666	1,699,997	1,564,997
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	4,979	0	0	11	4	4
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	69,181	1,345,970	(363,109)	390,946	324,683	216,957	252,856	197,687
20	TN	D		333000	Services	QIIP	T&D	25 yr	288	1,039	7	17,032	(351)	(2,363)	4,345	3,397
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	7,286	4,387	28,789	34,435	1,924	17,800	13,916
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	84,113	35,622	44,960	2,971	(1,644)	15,982	15,918
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	(8,379)	11,504	6,544	63,769	196,852	109,018	108,581
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	21,480	99,793	19,517	50,540	5,667	23,764	47,803	45,536
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	219,103	191,648	95,860	114,078	194,716	459,261	462,385	440,464
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	442,503	428,990	407,843	593,183	201,848	382,493	484,601	275,484
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	12,040	9,468	(5,636)	6,532	3,713
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	519,842	246,608	140,191
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	7,197	10,849	6,167
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	235,730	16,564	302,239	6,158	4,700,391	835,124	730,402
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	874,376	870,197	1,451,480	2,282,439	457,540	698,849	611,216
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	268,337	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(17,205)	49,331	6,019	24,303	3,896	13,303	12,521
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr		0	0	0	2,492	0	969	912
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	(16,209)	(0)	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	291,888	130,829	159,216	144,825	96,518	155,728	146,568
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	20,271	0	0	7,244	7,244
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	131,615	59,293	125,813	72,811	1,235	71,425	71,425
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	43,791	5,296	75,008	989	29,053	29,053
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	6,193	0	0	0	0	92,335	32,998	32,998
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	390	0	2,154	2,154
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	518	185	185
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	16,826	6,013	6,013
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	12,737	325	4,668	4,668
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	2,963	1,059	1,059

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	132,235	(9,469)	115,729	473,625	(474,701)	22,586	5,433	3,570
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	375,214	458,226	34,818	379,081	220,284	144,738
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	7,125	14,349	130,524	445,279	0	145,438	95,560
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	25,654	25	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	27,713	0	33,526	(0)	0	8,468	5,564
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	7,517	0	0	1,899	1,247
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	24,247	0	144,874	0	36,593	24,043
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	9,862	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	25,066	0	0	14,457	0	31,722	11,664	7,664
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	18,849	2,213	20,310	34,530	186,273	60,901	40,015
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	38,447	9,711	6,381
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	115,840	349,202	387,535	883,344	237,081	50,548	295,768	194,335
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	376,215	1,430,141	64,000	773,253	529,214	636,002	489,625	321,709
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	693,894	2,162	227,270	222,517	254,079	177,785	116,814
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	23,679	0	0	5,981	3,930
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	0	0	25,114	16,501
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	0	0	247	162
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	3,294	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	1,452	3,447	0	0	871	572
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	41,485	0	0	0	92,762	23,430	15,395
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	0	2,602	8,421	0	2,784	1,829
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,793	0	0	13,888	123,719	34,757	22,837
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	12,858	3,248	2,134
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(778)	778	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	1,250,689	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	2,337,229	(26,767)	(2,050,531)	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	52,740	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	22,832	544,748	(544,535)	0	449,361	(134,404)	377,404	146,263
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	46,367	291,800	602,148	(140,668)	(16,126)	533,655	206,818
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	90,599	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	485,065	113,014	851,408	1,736,880	673,129
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	6,290,400	(186,831)	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	2,096,800	12,098	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	14,597	(14,597)	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	394,579	3,747,131	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	9,374,098	(270,175)	(8,041,512)	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	5,603,877	384,661	4,348,003	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	46,777	(1,348)	(45,429)	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	18,711	(174)	(12,591)	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	4,345,679	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	6,383,975	378,303
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	4,042,356	373,150	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	1,732,438	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	151	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	1,404,598	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	2,137,498
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	1,108,100	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	1,107,380	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	748,136	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	2,480,302
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	25,260	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	63,811	107,303	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	(272,814)	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	58,596	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	234,540	(0)	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	(0)	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$6,823,293**	**$24,365,106**	**$13,575,732**	**$12,994,315**	**$8,140,893**	**$25,132,220**	**$22,446,468**	**$14,178,626**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$6,823,293**	**$24,365,106**	**$13,575,732**	**$12,994,315**	**$8,140,893**	**$25,132,220**	**$22,446,468**	**$14,178,626**
164																
165			**Total Surcharge Amt:**						**$6,823,293**	**$24,365,106**	**$13,575,732**	**$12,994,315**	**$8,140,893**	**$25,132,220**	**$22,446,468**	**$14,178,626**
166																
167			**SEC Total:**						**$1,153,147**	**$18,029,441**	**$1,795,604**	**$3,805,550**	**$1,690,202**	**$7,818,475**	**$3,006,085**	**$1,339,800**
168																
169			**EDI Total:**						**$62,504**	**$546,502**	**$222,572**	**$389,856**	**$601,168**	**$753,845**	**$2,640,479**	**$400,116**
170																
171			**QIIP Total:**						**$5,607,642**	**$5,789,163**	**$11,557,556**	**$8,798,909**	**$5,849,523**	**$16,559,900**	**$16,799,903**	**$12,438,711**

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	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %
T&D	22.93%	17.71%	35.94%	51.98%	47.27%	22.18%	42.67%	42.67%
Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	13.85%	23.02%	23.02%

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Repairs By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	0	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	184,583	175,521	261,032	1,289,297	373,493	334,564	1,134,499	901,183
13	TN	B		333000	Services	QIIP	T&D	25 yr	5,085	26,467	2,243	160,677	54,471	513	101,288	80,457
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	6,256	(243)	2,495	43,691	5,297	20,368	44,415	35,281
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	224,509	159,674	818,755	959,150	639,864	386,967	725,389	667,784
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,789	0	0	2	2	2
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	15,863	238,371	(130,501)	203,214	153,477	48,121	107,894	84,353
20	TN	D		333000	Services	QIIP	T&D	25 yr	66	184	2	8,853	(166)	(524)	1,854	1,449
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	1,290	1,577	14,964	16,277	427	7,595	5,938
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	4,925	17,673	7,014	26,271	2,679	5,271	20,397	19,430
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	50,240	33,941	34,452	59,298	92,042	101,864	197,300	187,946
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	101,466	75,974	146,579	308,336	95,413	84,837	206,779	117,549
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0	0
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	0	0	0	0	0	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0	0
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	61,530	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	4,466	0	0	1,668	1,668
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	23,309	21,310	27,716	18,225	171	16,442	16,442
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	15,738	1,167	18,775	137	6,688	6,688
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	1,420	0	0	0	0	12,788	7,596	7,596
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	3,188	45	1,075	1,075
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	0	244	244

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	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %
T&D	22.93%	17.71%	35.94%	51.98%	47.27%	22.18%	42.67%	42.67%
Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	13.85%	23.02%	23.02%

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Repairs By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	30,321	(1,677)	41,593	104,339	(118,818)	3,128	1,251	822
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	134,852	100,947	8,715	52,503	50,709	33,319
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,262	5,157	28,754	111,453	0	33,480	21,998
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	4,543	9	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	4,908	0	7,386	0	0	1,949	1,281
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	1,656	0	0	437	287
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	8,714	0	36,262	0	8,424	5,535
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	2,261	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	5,748	0	0	3,185	0	4,393	2,685	1,764
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	3,338	795	4,474	8,643	25,799	14,019	9,212
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	5,325	2,235	1,469
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	26,562	61,844	139,280	194,601	59,341	7,001	68,086	44,736
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	86,266	253,278	23,002	170,348	132,462	88,086	112,712	74,057
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	122,889	777	50,068	55,696	35,190	40,926	26,891
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	5,217	0	0	1,377	905
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,184	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	522	759	0	0	200	132
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	7,347	0	0	0	12,848	5,394	3,544
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	1,380	0	0	3,476	17,135	8,001	5,257
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	1,781	748	491
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(138)	280	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	449,498	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	535,927	(4,740)	(736,961)	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	18,955	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	5,235	96,475	(195,706)	0	112,475	(18,615)	86,878	33,670
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	8,212	104,873	132,653	(35,209)	(2,233)	122,847	47,610
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	32,561	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	106,860	28,287	117,920	399,830	154,954
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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									Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %	Repairs %
								T&D	22.93%	17.71%	35.94%	51.98%	47.27%	22.18%	42.67%	42.67%
								Non T&D	22.93%	17.71%	35.94%	22.03%	25.03%	13.85%	23.02%	23.02%
													Repairs By Year			
Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	2,260,770	(41,159)	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	753,590	2,665	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	5,246	(3,216)	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	141,812	825,493	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	1,660,153	(97,101)	(1,771,545)	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	992,447	138,247	957,865	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	8,284	(485)	(10,008)	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,314	(62)	(2,774)	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	963,872	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	1,469,591	87,085
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	559,866	85,899	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	239,943	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	21	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	194,537	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	492,052
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	472,826	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	254,919	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	172,221	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	570,966
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	6,322	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	14,058	26,858	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	14,667	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	58,705	0	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$3,304,051**	**$5,998,769**	**$3,753,122**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$3,304,051**	**$5,998,769**	**$3,753,122**
164																
165			**Total Surcharge Amt:**						**$1,348,263**	**$3,975,280**	**$4,413,887**	**$3,989,726**	**$1,982,370**	**$3,304,051**	**$5,998,769**	**$3,753,122**
166																
167			**SEC Total:**						**$214,108**	**$3,146,619**	**$580,590**	**$714,956**	**$443,970**	**$1,066,139**	**$644,466**	**$265,413**
168																
169			**EDI Total:**						**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$727,745**	**$0**
170																
171			**QIIP Total:**						**$1,134,155**	**$828,661**	**$3,833,297**	**$3,274,770**	**$1,538,400**	**$2,237,912**	**$4,626,558**	**$3,487,709**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	1,994	22,359	20,542
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	456,264	141,313	307,845	428,233	556,576	270,918	248,898
8	TN	A		333000	Services	EDI	T&D	25 yr	0	3,176	2,579	1,705	1,672	22	712	655
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	18,184	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	11,329	13,372	28,803	(169)	44	6,010	5,522
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	620,400	815,564	465,267	1,191,073	416,634	1,173,840	1,524,275	1,210,800
13	TN	B		333000	Services	QIIP	T&D	25 yr	17,090	122,980	3,999	148,436	60,762	1,799	136,086	108,100
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	21,027	(1,131)	4,448	40,363	5,909	71,462	59,674	47,401
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	754,596	741,927	1,459,361	886,079	713,772	1,357,699	974,608	897,213
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	3,190	0	0	9	2	2
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	53,318	1,107,599	(232,608)	187,732	171,206	168,836	144,962	113,334
20	TN	D		333000	Services	QIIP	T&D	25 yr	222	855	5	8,179	(185)	(1,839)	2,491	1,948
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	5,996	2,810	13,825	18,158	1,497	10,205	7,978
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	23,936	84,113	35,622	44,960	2,971	(1,644)	15,982	15,918
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	38,569	(8,379)	11,504	6,544	63,769	196,852	109,018	108,581
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	16,555	82,120	12,503	24,269	2,988	18,493	27,406	26,106
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	168,863	157,707	61,408	54,780	102,674	357,397	265,085	252,518
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	341,037	353,016	261,264	284,847	106,435	297,656	277,822	157,935
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	4,971	12,040	9,468	(5,636)	6,532	3,713
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	519,842	246,608	140,191
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	7,197	10,849	6,167
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	43,095	235,730	16,564	302,239	6,158	4,700,391	835,124	730,402
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	618,384	874,376	870,197	1,451,480	2,282,439	457,540	698,849	611,216
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	206,807	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	17,205	(17,205)	49,331	6,019	24,303	3,896	13,303	12,521
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	2,492	0	969	912
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	57,328	(16,209)	(0)	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	144,865	291,888	130,829	159,216	144,825	96,518	155,728	146,568
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	15,805	0	0	5,576	5,576
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	108,306	37,983	98,097	54,586	1,064	54,983	54,983
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	28,053	4,129	56,233	852	22,365	22,365
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	4,773	0	0	0	0	79,547	25,402	25,402
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	5,638	390	0	2,154	2,154
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	518	185	185
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	16,826	6,013	6,013
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	9,549	280	3,593	3,593
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	2,963	815	815

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	101,914	(7,792)	74,136	369,286	(355,883)	19,458	4,182	2,748
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	240,362	357,279	26,103	326,578	169,575	111,419
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	5,863	9,192	101,770	333,826	0	111,958	73,562
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	21,111	16	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	22,805	0	26,140	(0)	0	6,519	4,283
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	5,861	0	0	1,462	960
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	15,533	0	108,612	0	28,169	18,508
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	7,601	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	19,318	0	0	11,272	0	27,329	8,979	5,900
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	15,511	1,418	15,836	25,887	160,474	46,882	30,803
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	33,122	7,476	4,912
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	89,278	287,358	248,255	688,743	177,740	43,547	227,682	149,599
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	289,949	1,176,863	40,998	602,905	396,752	547,916	376,913	247,652
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	571,005	1,385	177,202	166,821	218,889	136,859	89,923
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	18,462	0	0	4,604	3,025
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	99,427	0	0	25,114	16,501
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	977	0	0	247	162
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	2,110	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	930	2,688	0	0	671	440
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	34,138	0	0	0	79,914	18,036	11,851
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	3,502	0	2,602	8,421	0	2,784	1,829
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	6,413	0	0	10,412	106,584	26,756	17,580
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	11,077	2,500	1,643
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(640)	498	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	801,191	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	1,801,302	(22,027)	(1,313,570)	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	33,785	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	17,597	448,273	(348,829)	0	336,886	(115,789)	290,526	112,593
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	38,155	186,927	469,495	(105,459)	(13,893)	410,808	159,208
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	58,038	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	378,205	84,727	733,488	1,337,050	518,175
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	4,029,630	(145,672)	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	1,343,210	9,433	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	207,335	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	9,351	(11,381)	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	252,767	2,921,638	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	7,713,945	(173,074)	(6,269,967)	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	4,611,430	246,414	3,390,138	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	38,493	(863)	(35,421)	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	15,397	(112)	(9,817)	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	3,381,807	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	4,914,384	291,218
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	3,482,490	287,251	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	1,492,495	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	130	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	1,210,061	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	1,645,446
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	635,274	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	852,461	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	575,915	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	1,909,336
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	18,938	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	49,753	80,445	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	286,295	(272,814)	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	43,929	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	175,835	(0)	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	(0)	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
164																
165			**Total Surcharge Amt:**						**$5,475,030**	**$20,389,826**	**$9,161,845**	**$9,004,589**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
166																
167			**SEC Total:**						**$939,039**	**$14,882,822**	**$1,215,014**	**$3,090,594**	**$1,246,232**	**$6,752,336**	**$2,361,619**	**$1,074,387**
168																
169			**EDI Total:**						**$62,504**	**$546,502**	**$222,572**	**$389,856**	**$601,168**	**$753,845**	**$1,912,734**	**$400,116**
170																
171			**QIIP Total:**						**$4,473,487**	**$4,960,502**	**$7,724,259**	**$5,524,139**	**$4,311,123**	**$14,321,988**	**$12,173,345**	**$8,951,002**

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									Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %	Bonus %
									50.00%	50.00%	50.00%	53.50%	0.00%	0.00%	0.00%	0.00%
									Bonus By Year							
Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	228,132	70,656	164,697	0	0	0	0
8	TN	A		333000	Services	EDI	T&D	25 yr	0	1,588	1,289	912	0	0	0	0
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	9,092	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	5,665	6,686	15,410	0	0	0	0
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	310,200	407,782	232,633	637,224	0	0	0	0
13	TN	B		333000	Services	QIIP	T&D	25 yr	8,545	61,490	1,999	79,413	0	0	0	0
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	10,514	(566)	2,224	21,594	0	0	0	0
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	377,298	370,964	729,680	474,052	0	0	0	0
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,595	0	0	0	0	0
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	26,659	553,800	(116,304)	100,437	0	0	0	0
20	TN	D		333000	Services	QIIP	T&D	25 yr	111	428	2	4,376	0	0	0	0
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	2,998	1,405	7,396	0	0	0	0
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	11,968	42,057	17,811	24,053	0	0	0	0
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	19,284	(4,190)	5,752	3,501	0	0	0	0
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	8,277	41,060	6,251	12,984	0	0	0	0
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	84,432	78,854	30,704	29,307	0	0	0	0
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	170,518	176,508	130,632	152,393	0	0	0	0
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	2,486	6,442	0	0	0	0
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	0	0	0	0
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	0	0	0	0
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	21,548	117,865	8,282	161,698	0	0	0	0
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	309,192	437,188	435,099	776,542	0	0	0	0
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	103,403	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	8,603	(8,603)	24,666	3,220	0	0	0	0
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	28,664	(8,104)	0	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	72,433	145,944	65,415	85,181	0	0	0	0
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	3,017	0	0	0	0
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	0	0	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0

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									Bonus % 50.00%	Bonus % 50.00%	Bonus % 50.00%	Bonus % 53.50%	Bonus % 0.00%	Bonus % 0.00%	Bonus % 0.00%	Bonus % 0.00%
									Bonus By Year							
Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	7,766	0	0	0	0	0
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	3,800	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	9,659	0	0	6,031	0	0	0	0
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	7,755	709	8,473	0	0	0	0
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	44,639	143,679	124,128	368,478	0	0	0	0
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	144,975	588,431	20,499	322,554	0	0	0	0
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	285,502	692	94,803	0	0	0	0
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	9,877	0	0	0	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	53,194	0	0	0	0
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	523	0	0	0	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,055	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	465	1,438	0	0	0	0
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	17,069	0	0	0	0	0	0
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	1,751	0	1,392	0	0	0	0
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,207	0	0	0	0	0	0
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	900,651	(11,013)	(656,785)	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	16,893	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	8,798	224,137	(174,414)	0	0	0	0	0
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	19,078	93,464	251,180	0	0	0	0
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	29,019	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	202,340	0	0	0	0
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Net Investment for Estimated Tax Depreciation Calculation 2021

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Bonus % 50.00% 2014	Bonus % 50.00% 2015	Bonus % 50.00% 2016	Bonus % 53.50% 2017	Bonus % 0.00% 2018	Bonus % 0.00% 2019	Bonus % 0.00% 2020	Bonus % 0.00% 2021
									Bonus By Year							
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	671,605	5,047	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	110,924	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	2,305,715	123,207	1,813,724	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	19,246	(432)	(18,950)	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,698	(56)	(5,252)	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	0	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	0	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	26,618	0	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	153,168	0	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	0	0	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**	**$0**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**	**$0**
164																
165			**Total Surcharge Amt:**						**$2,684,171**	**$6,263,115**	**$1,925,870**	**$6,169,411**	**$0**	**$0**	**$0**	**$0**
166																
167			**SEC Total:**						**$416,176**	**$3,509,290**	**$368,114**	**$2,927,489**	**$0**	**$0**	**$0**	**$0**
168																
169			**EDI Total:**						**$31,252**	**$273,252**	**$111,286**	**$208,573**	**$0**	**$0**	**$0**	**$0**
170																
171			**QIIP Total:**						**$2,236,743**	**$2,480,573**	**$1,446,470**	**$3,033,349**	**$0**	**$0**	**$0**	**$0**

Tennessee American Water Company
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Net Investment for Estimated Tax Depreciation Calculation 2021

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	104,691	1,994	22,359	20,542
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	228,132	70,657	143,148	428,233	556,576	270,918	248,898
8	TN	A		333000	Services	EDI	T&D	25 yr	0	1,588	1,290	793	1,672	22	712	655
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	9,092	0	0	0	0	0
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	5,664	6,686	13,393	(169)	44	6,010	5,522
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	310,200	407,782	232,634	553,849	416,634	1,173,840	1,524,275	1,210,800
13	TN	B		333000	Services	QIIP	T&D	25 yr	8,545	61,490	2,000	69,023	60,762	1,799	136,086	108,100
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	10,513	(565)	2,224	18,769	5,909	71,462	59,674	47,401
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	377,298	370,963	729,681	412,027	713,772	1,357,699	974,608	897,213
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	1,595	0	0	9	2	2
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	26,659	553,799	(116,304)	87,295	171,206	168,836	144,962	113,334
20	TN	D		333000	Services	QIIP	T&D	25 yr	111	427	3	3,803	(185)	(1,839)	2,491	1,948
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	2,998	1,405	6,429	18,158	1,497	10,205	7,978
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	11,968	42,056	17,811	20,907	2,971	(1,644)	15,982	15,918
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	19,285	(4,189)	5,751	3,043	63,769	196,852	109,018	108,581
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	8,278	41,060	6,252	11,285	2,988	18,493	27,406	26,106
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	84,431	78,853	30,704	25,473	102,674	357,397	265,085	252,518
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	170,519	176,508	130,632	132,454	106,435	297,656	277,822	157,935
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	2,485	5,598	9,468	(5,636)	6,532	3,713
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	79,386	519,842	246,608	140,191
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	19,165	7,197	10,849	6,167
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	21,547	117,865	8,282	140,541	6,158	4,700,391	835,124	730,402
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	309,192	437,188	435,098	674,938	2,282,439	457,540	698,849	611,216
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	103,404	0	0	0	0	0	0	0
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	8,602	(8,602)	24,665	2,799	24,303	3,896	13,303	12,521
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	2,492	0	969	912
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	28,664	(8,105)	(0)	0	0	0	0	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	72,432	145,944	65,414	74,035	144,825	96,518	155,728	146,568
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	15,805	0	0	5,576	5,576
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	108,306	37,983	98,097	54,586	1,064	54,983	54,983
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	28,053	4,129	56,233	852	22,365	22,365
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	4,773	0	0	0	0	79,547	25,402	25,402
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	2,621	390	0	2,154	2,154
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	518	185	185
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	16,826	6,013	6,013
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	9,549	280	3,593	3,593
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	2,963	815	815

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	101,914	(7,792)	74,136	369,286	(355,883)	19,458	4,182	2,748
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	240,362	357,279	26,103	326,578	169,575	111,419
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	5,863	9,192	101,770	333,826	0	111,958	73,562
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	21,111	16	0	0	0	0	0
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	22,805	0	26,140	(0)	0	6,519	4,283
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	5,861	0	0	1,462	960
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	7,767	0	108,612	0	28,169	18,508
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	3,801	0	0	0	0	0	0	0
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	9,659	0	0	5,241	0	27,329	8,979	5,900
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	7,756	709	7,363	25,887	160,474	46,882	30,803
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	33,122	7,476	4,912
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	44,639	143,679	124,127	320,265	177,740	43,547	227,682	149,599
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	144,974	588,432	20,499	280,351	396,752	547,916	376,913	247,652
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	285,503	693	82,399	166,821	218,889	136,859	89,923
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	8,585	0	0	4,604	3,025
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	46,233	0	0	25,114	16,501
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	454	0	0	247	162
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	1,055	0	0	0	0	0
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	465	1,250	0	0	671	440
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	17,069	0	0	0	79,914	18,036	11,851
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	1,751	0	1,210	8,421	0	2,784	1,829
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	3,206	0	0	10,412	106,584	26,756	17,580
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	11,077	2,500	1,643
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(640)	498	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	801,191	0	0	0	0	0
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	900,651	(11,014)	(656,785)	0	0	0	0	0
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	16,892	0	0	0	0	0
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	8,799	224,136	(174,415)	0	336,886	(115,789)	290,526	112,593
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	19,077	93,463	218,315	(105,459)	(13,893)	410,808	159,208
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	29,019	0	0	0	0	0
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	175,865	84,727	733,488	1,337,050	518,175
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Net Additions Minus Repairs & Bonus By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	4,029,630	(145,672)	0	0	0	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	671,605	4,386	0	0	0	0
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	96,411	0	0	0	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	9,351	(11,381)	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	252,767	2,921,638	0	0	0	0
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	7,713,945	(173,074)	(6,269,967)	0	0	0	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	2,305,715	123,207	1,576,414	0	0	0	0
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	19,247	(431)	(16,471)	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	7,699	(56)	(4,565)	0	0	0	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	3,381,807	0	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	4,914,384	291,218
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	3,482,490	287,251	0
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	1,492,495	0	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	130	0	0
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	1,210,061	0	0
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	1,645,446
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	635,274	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	852,461	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	575,915	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	1,909,336
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	18,938	0	0	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	23,135	80,445	0	0	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	133,127	(272,814)	0	0	0
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	43,929	0	0	0
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	175,835	(0)	0	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	8,830	(0)	0	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
164																
165			**Total Surcharge Amt:**						**$2,790,859**	**$14,126,711**	**$7,235,975**	**$2,835,178**	**$6,158,523**	**$21,828,169**	**$16,447,699**	**$10,425,504**
166																
167			**SEC Total:**						**$522,863**	**$11,373,532**	**$846,900**	**$163,105**	**$1,246,232**	**$6,752,336**	**$2,361,619**	**$1,074,387**
168																
169			**EDI Total:**						**$31,252**	**$273,250**	**$111,286**	**$181,283**	**$601,168**	**$753,845**	**$1,912,734**	**$400,116**
170																
171			**QIIP Total:**						**$2,236,744**	**$2,479,929**	**$6,277,789**	**$2,490,790**	**$4,311,123**	**$14,321,988**	**$12,173,345**	**$8,951,002**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	1,342	2,710	3,022	3,572
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	9,125	21,077	30,060	44,782	64,478	81,028	91,424
8	TN	A		333000	Services	EDI	T&D	25 yr	0	64	179	264	332	366	380	408
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	364	727	727	727	727	727
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	227	721	1,564	2,137	2,134	2,255	2,486
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	12,408	41,127	66,744	99,871	132,025	163,834	217,797	272,498
13	TN	B		333000	Services	QIIP	T&D	25 yr	342	3,143	5,683	8,732	12,915	14,167	16,924	21,808
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	421	818	885	1,781	2,706	4,254	6,877	9,018
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	15,092	45,022	89,048	135,957	167,954	209,383	256,029	293,466
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	64	128	128	128	128	128
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	1,066	24,285	41,785	40,887	48,066	54,867	61,143	66,308
20	TN	D		333000	Services	QIIP	T&D	25 yr	4	26	43	207	367	326	339	428
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	120	296	629	1,268	1,661	1,896	2,259
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	479	2,640	5,034	6,646	7,605	7,631	7,918	8,556
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	771	1,375	1,438	1,799	3,205	8,417	14,535	18,887
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	331	2,305	4,197	4,933	5,478	5,907	6,825	7,896
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	3,377	9,909	14,291	16,615	19,764	28,965	41,415	51,767
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	6,821	20,702	32,987	43,910	51,735	59,817	71,327	80,042
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	99	440	870	946	964	1,169
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	1,588	13,572	28,901	36,637
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	383	911	1,271	1,612
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	862	6,438	11,484	17,860	24,028	118,159	228,870	260,180
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	12,368	42,223	77,114	123,548	198,226	253,026	276,154	302,355
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	4,136	8,272	8,272	8,272	8,272	8,272	8,272	8,272
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	3,441	2,065	7,664	15,669	16,258	14,404	13,959	13,844
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	831	831	1,154	627
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	11,466	15,103	5,820	3,492	4,737	1,435	(934)	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	28,973	104,735	147,384	146,440	155,347	153,258	140,064	140,239
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	203	405	405	477	620
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,388	3,264	5,008	6,966	7,679	8,398	9,808
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	360	772	1,546	2,278	2,576	3,149
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	61	122	122	122	122	1,142	2,488	3,139
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	1,128	1,882	1,207	1,155	1,815
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	173	234	296
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	3,365	6,587	6,357
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	191	388	465	609
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	59	135	167

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	1,307	2,513	3,364	9,048	9,220	4,907	5,210	5,299
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	3,081	10,743	15,658	20,180	26,540	30,143
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	75	268	1,691	7,275	11,555	12,990	15,368
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	271	541	542	542	542	542	542
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	292	585	920	1,255	1,255	1,339	1,477
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	75	150	150	169	200
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	311	621	2,794	4,966	5,529	6,463
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	152	304	304	304	304	304	304	304
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	386	773	773	998	1,224	1,770	2,496	2,794
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	310	649	994	1,828	5,556	9,703	11,256
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	662	1,474	1,722
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	1,786	9,318	20,031	38,771	56,100	60,526	65,951	73,496
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	5,799	35,135	59,492	72,371	92,364	111,257	129,754	142,245
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	11,420	22,868	26,440	33,320	41,034	48,149	52,685
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	369	738	738	831	983
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	33,139	33,139	33,149	8,370	13,870
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	326	326	326	82	136
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	42	84	84	84	84	84
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	19	91	145	145	158	180
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	683	1,366	1,366	1,366	2,964	4,923	5,521
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	700	1,120	1,193	2,920	3,598	2,675	2,527
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	128	257	257	465	2,805	5,472	6,358
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	222	493	576
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(8)	(10)	(4)	(4)	(4)	(4)	(4)
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	10,271	20,543	20,543	20,543	20,543	20,543
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	36,026	71,612	44,900	18,628	18,628	18,628	18,628	18,628
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	676	1,351	1,351	1,351	1,351	1,351
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	352	9,669	11,658	4,682	11,419	15,841	19,336	27,398
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	763	5,265	18,393	25,674	23,287	31,225	42,625
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	1,161	2,322	2,322	2,322	2,322	2,322
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	7,564	16,823	33,187	74,598	111,702
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	State MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	51,660	101,452	99,585	99,585	99,585	99,585
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	26,864	53,917	54,106	54,106	54,106	54,106
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	41,467	66,347	39,808	23,885	23,885
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	120	94	(52)	(52)	(52)	(52)
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	3,240	43,936	81,392	81,392	81,392	81,392
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	98,893	195,567	112,967	32,586	32,586	32,586	32,586
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	92,229	189,385	262,117	329,919	329,919	329,919	329,919
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	770	1,522	797	88	88	88	88
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	308	614	415	219	219	219	219
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	67,636	135,272	135,272
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	98,288	202,400
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	44,646	92,974	96,656
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	29,850	59,700	59,700
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	3	5	5
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	24,201	48,402	48,402
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	32,909
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	12,705	25,411
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	17,049	34,098
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	11,518	23,037
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	38,187
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	243	486	486	486
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	995	3,599	5,208	5,208	5,208
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	57,259	37,051	(32,332)	(19,399)	1,553
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	563	1,126	1,126	1,126
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	3,517	7,033	7,033	7,033
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	1,766	2,826	1,695	1,017
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,423,466**	**$3,106,782**	**$3,655,595**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,423,466**	**$3,106,782**	**$3,655,595**
164																
165			**Total Surcharge Amt:**						**$148,227**	**$677,392**	**$1,204,383**	**$1,666,902**	**$1,993,090**	**$2,423,466**	**$3,106,782**	**$3,655,595**
166																
167			**SEC Total:**						**$57,507**	**$385,807**	**$678,405**	**$860,029**	**$948,665**	**$1,006,586**	**$1,122,761**	**$1,203,139**
168																
169			**EDI Total:**						**$1,250**	**$13,431**	**$28,813**	**$41,060**	**$60,130**	**$86,463**	**$139,619**	**$185,569**
170																
171			**QIIP Total:**						**$89,470**	**$278,154**	**$497,165**	**$765,813**	**$984,295**	**$1,330,417**	**$1,844,402**	**$2,266,887**

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
1			**RECURRING PROJECTS**													
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		T&D	25 yr	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants		T&D	25 yr	0	0	0	0	0	0	0	0
5																
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	Non T&D	39 yr	0	0	0	0	1,342	2,710	3,022	3,572
7	TN	A		331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	4,563	10,538	14,814	26,242	45,938	62,488	72,884
8	TN	A		333000	Services	EDI	T&D	25 yr	0	32	89	131	180	214	229	256
9	TN	A		334300	Meter Vaults	EDI	No	25 yr	0	0	182	364	364	364	364	364
10	TN	A		335000	Hydrants	EDI	T&D	25 yr	0	113	360	762	1,026	1,024	1,145	1,376
11																
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	6,204	20,564	33,372	49,102	68,511	100,321	154,283	208,985
13	TN	B		333000	Services	QIIP	T&D	25 yr	171	1,572	2,841	4,262	6,858	8,109	10,867	15,750
14	TN	B		335000	Hydrants	QIIP	T&D	25 yr	210	409	442	862	1,356	2,903	5,526	7,667
15																
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	7,546	22,511	44,524	67,358	89,874	131,304	177,950	215,386
17	TN	C		335000	Hydrants	QIIP	T&D	25 yr	0	0	32	64	64	64	64	64
18																
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	533	12,142	20,892	20,312	25,482	32,283	38,559	43,725
20	TN	D		333000	Services	QIIP	T&D	25 yr	2	13	22	98	170	130	143	231
21	TN	D		335000	Hydrants	QIIP	T&D	25 yr	0	60	148	305	796	1,190	1,424	1,787
22																
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	239	1,320	2,517	3,292	3,769	3,796	4,082	4,720
24	TN	E		335000	Hydrants	EDI	T&D	25 yr	386	688	719	895	2,231	6,672	13,561	17,913
25																
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	166	1,152	2,099	2,449	2,735	3,164	4,082	5,153
27	TN	F		335000	Hydrants	QIIP	T&D	25 yr	1,689	4,954	7,145	8,269	10,832	20,033	32,483	42,835
28																
29	TN	G	Services and Laterals - New	333000	Services		T&D	25 yr	0	0	0	0	0	0	0	0
30																
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	QIIP	T&D	25 yr	3,410	10,351	16,494	21,755	26,533	34,615	46,125	54,840
33	TN	H		334100	Meters	QIIP	No	25 yr	0	0	50	211	513	589	607	812
34	TN	H		334200	Meter Installations	QIIP	No	25 yr	0	0	0	0	1,588	13,572	28,901	36,637
35	TN	H		334300	Meter Vaults	QIIP	No	25 yr	0	0	0	0	383	911	1,271	1,612
36																
37	TN	I	Meters - New	334100	Meters		No	25 yr	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations		No	25 yr	0	0	0	0	0	0	0	0
39																
40	TN	J	Meters - Replaced	334100	Meters	QIIP	No	25 yr	431	3,219	5,742	8,719	11,653	105,784	216,494	247,804
41	TN	J		334200	Meter Installations	QIIP	No	25 yr	6,184	21,111	38,557	60,758	119,905	174,705	197,833	224,034
42																
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		Non T&D	5 yr	0	0	0	0	0	0	0	0
44																
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	2,068	4,136	4,136	4,136	4,136	4,136	4,136	4,136
47	TN	L		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	1,720	1,032	3,832	7,792	10,492	11,440	11,242	12,052
48	TN	L		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	831	831	1,154	627
49	TN	L		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	5,733	7,552	2,910	1,746	2,368	717	(467)	0
50	TN	L		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	14,486	52,367	73,692	72,105	90,373	108,383	114,309	126,659
51																
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	0	0	0	203	405	405	477	620
53	TN	M		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
54	TN	M		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	1,388	3,264	5,008	6,966	7,679	8,398	9,808
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	360	772	1,546	2,278	2,576	3,149
56	TN	M		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	61	122	122	122	122	1,142	2,488	3,139
57	TN	M		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	524	917	628	808	1,467
58	TN	M		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	0	0	173	234	296
59	TN	M		346100	Comm Equip Non-Telephone	SEC	Non T&D	5 yr	0	0	0	0	0	3,365	6,587	6,357
60	TN	M		347000	Misc Equipment	SEC	Non T&D	25 yr	0	0	0	0	191	388	465	609
61	TN	M		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	59	135	167

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Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
62																
63	TN	N	Offices and Operations Centers	304500	Struct & Imp-Treatment		Non T&D	39 yr	0	0	0	0	0	0	0	0
64																
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		Non T&D	5 yr	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		Non T&D	5 yr	0	0	0	0	0	0	0	0
68																
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		Non T&D	25 yr	0	0	0	0	0	0	0	0
70																
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	Non T&D	39 yr	1,307	2,513	3,364	9,048	9,220	4,907	5,210	5,299
72	TN	Q		304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	3,081	10,743	15,658	20,180	26,540	30,143
73	TN	Q		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	75	268	1,691	7,275	11,555	12,990	15,368
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	271	541	542	542	542	542	542
75	TN	Q		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	292	585	920	1,255	1,255	1,339	1,477
76	TN	Q		304600	Struct & Imp-Offices	SEC	Non T&D	39 yr	0	0	0	75	150	150	169	200
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	155	311	2,483	4,655	5,218	6,152
79	TN	Q		309000	Supply Mains	SEC	Non T&D	25 yr	76	152	152	152	152	152	152	152
80	TN	Q		310000	Power Generation Equip	SEC	Non T&D	25 yr	193	386	386	491	596	1,143	1,869	2,166
81	TN	Q		311200	Pump Eqp Electric	SEC	Non T&D	25 yr	0	155	324	486	1,151	4,878	9,025	10,579
82	TN	Q		311500	Pumping Equipment Other	SEC	Non T&D	25 yr	0	0	0	0	0	662	1,474	1,722
83	TN	Q		311520	Pumping Equipment SOS	SEC	Non T&D	25 yr	893	4,659	10,015	18,903	28,863	33,289	38,714	46,259
84	TN	Q		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	2,899	17,568	29,746	35,763	49,305	68,199	86,695	99,187
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	Non T&D	25 yr	0	5,710	11,434	13,096	18,080	25,794	32,909	37,445
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	Non T&D	25 yr	0	0	0	172	343	343	435	588
87	TN	Q		331001	Transmission & Distribution Mains	SEC	T&D	25 yr	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	SEC	No	25 yr	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	Non T&D	5 yr	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	SEC	Non T&D	3 yr	0	0	0	15,410	15,410	15,414	8,370	13,870
91	TN	Q		340330	Computer Software Other	SEC	Non T&D	3 yr	0	0	0	151	151	151	82	136
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	Non T&D	25 yr	0	0	21	42	42	42	42	42
93	TN	Q		344000	Laboratory Equipment	SEC	Non T&D	25 yr	0	0	9	44	69	69	82	104
94	TN	Q		345000	Power Operated Equipment	SEC	Non T&D	25 yr	0	341	683	683	683	2,281	4,240	4,838
95	TN	Q		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	350	560	578	2,273	3,129	2,414	2,366
96	TN	Q		347000	Misc Equipment	SEC	Non T&D	25 yr	0	64	128	128	336	2,676	5,343	6,230
97	TN	Q		348000	Other Tangible Plant	SEC	Non T&D	25 yr	0	0	0	0	0	222	493	576
98																
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	(8)	(10)	(4)	(4)	(4)	(4)	(4)
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	Non T&D	39 yr	0	0	10,271	20,543	20,543	20,543	20,543	20,543
101	TN	R		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	18,013	35,806	22,450	9,314	9,314	9,314	9,314	9,314
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	338	676	676	676	676	676
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	Non T&D	25 yr	176	4,835	5,829	2,341	9,079	13,500	16,995	25,058
104	TN	R		330003	Tank Repainting	QIIP	Non T&D	25 yr	0	382	2,632	8,868	11,125	8,738	16,676	28,077
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	Non T&D	25 yr	0	0	580	1,161	1,161	1,161	1,161	1,161
106	TN	R		330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	3,517	8,729	25,093	66,504	103,609
107																
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		T&D	25 yr	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**													
110																
111			**ACQUISITIONS**													
112																
113			**Total Acquisitions**													
114																
115			**CENTRALLY SPONSORED PROJECTS**													
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		Non T&D	3 yr	0	0	0	0	0	0	0	0
118			**Total Centrally Sponsored Projects**													
119																

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

Net Investment for Estimated Tax Depreciation Calculation 2021

Line #		Business Unit No.	Project Title	Account	Account Descrip	Surcharge	Repairs Type	Tax Depr class life	Federal MACRS Depreciation By Year 2014	2015	2016	2017	2018	2019	2020	2021
120			**INVESTMENT PROJECTS**													
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	51,660	101,452	99,585	99,585	99,585	99,585
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	13,432	26,952	27,040	27,040	27,040	27,040
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	Non T&D	5 yr	0	0	0	19,282	30,852	18,511	11,107	11,107
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	120	94	(52)	(52)	(52)	(52)
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	3,240	43,936	81,392	81,392	81,392	81,392
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	Non T&D	39 yr	0	98,893	195,567	112,967	32,586	32,586	32,586	32,586
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	46,114	94,693	128,685	160,213	160,213	160,213	160,213
129	TN	I26-020032		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	385	761	423	94	94	94	94
130	TN	I26-020032		347000	Misc Equipment	SEC	Non T&D	25 yr	0	154	307	214	123	123	123	123
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	67,636	135,272	135,272
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	98,288	202,400
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	44,646	92,974	96,656
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	0	0	29,850	59,700	59,700
135	TN	I26-020044	New Raw Water Intake Citico			SEC			0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	3	5	5
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	Non T&D	25 yr	0	0	0	0	0	24,201	48,402	48,402
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	32,909
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	Non T&D	39 yr	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	T&D	25 yr	0	0	0	0	0	0	12,705	25,411
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	Non T&D	25 yr	0	0	0	0	0	0	17,049	34,098
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	Non T&D	25 yr	0	0	0	0	0	0	11,518	23,037
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	38,187
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP			0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	Non T&D	39 yr	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	243	486	486	486
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	Non T&D	25 yr	0	0	0	463	2,534	4,143	4,143	4,143
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	26,625	(11,962)	(61,740)	(37,044)	(16,092)
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP			0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	Non T&D	39 yr	0	0	0	0	563	1,126	1,126	1,126
154	TN	I26-050004		330200	Ground Level Tanks	SEC	Non T&D	25 yr	0	0	0	0	3,517	7,033	7,033	7,033
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	Non T&D	5 yr	0	0	0	0	1,766	2,826	1,695	1,017
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	T&D	25 yr	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	Non T&D	25 yr	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	Non T&D	5 yr	0	0	0	0	0	0	0	0
160																
161									**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,652,430**	**$2,395,697**	**$2,957,246**
162			Tax depreciation rates used by the company													
163			**Total DV Excluded:**						**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,652,430**	**$2,395,697**	**$2,957,246**
164																
165			**Total Surcharge Amt:**						**$74,796**	**$390,468**	**$738,403**	**$974,128**	**$1,163,908**	**$1,652,430**	**$2,395,697**	**$2,957,246**
166																
167			**SEC Total:**						**$29,436**	**$244,679**	**$444,456**	**$515,244**	**$543,401**	**$646,038**	**$812,876**	**$905,989**
168																
169			**EDI Total:**						**$625**	**$6,716**	**$14,405**	**$20,258**	**$35,154**	**$60,718**	**$114,645**	**$160,594**
170																
171			**QIIP Total:**						**$44,735**	**$139,073**	**$279,542**	**$438,626**	**$585,353**	**$945,674**	**$1,468,176**	**$1,890,663**

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Un Tennessee
Revision Da 10/11/19
Description TN BP 2020-2024 SCEP

Line #		Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0	$0	$0	$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0	0	0	0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	7.5%	1	2.13%				106,686	106,686	109,062	109,598
7	TN	A		331001	Transmission & Distribution Mains	90.3%	1	1.25%				1,890,230	1,890,230	1,919,020	1,925,516
8	TN	A		333000	Services	0.2%	1	1.11%				9,153	9,153	9,229	9,246
9	TN	A		334300	Meter Vaults	0.0%	1	2.73%				18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	2.0%	1	2.30%				53,379	53,379	54,018	54,162
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.6%	1	1.25%				7,301,268	7,463,244	7,637,598	7,868,756
13	TN	B		333000	Services	7.9%	1	1.11%				604,523	618,984	634,551	655,188
14	TN	B		335000	Hydrants	3.5%	1	2.30%				219,942	226,284	233,109	242,159
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	1	1.25%				9,102,352	9,277,161	9,462,059	9,629,842
17	TN	C		335000	Hydrants	0.0%	1	2.30%				4,990	4,990	4,991	4,991
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.9%	1	1.25%				4,117,675	4,127,446	4,142,679	4,168,547
20	TN	D		333000	Services	1.6%	1	1.11%				45,530	45,697	45,959	46,404
21	TN	D		335000	Hydrants	6.5%	1	2.30%				192,743	193,431	194,503	196,324
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	12.8%	1	1.25%				189,958	190,773	191,647	192,593
24	TN	E		335000	Hydrants	87.2%	1	2.30%				331,202	336,763	342,727	349,180
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	9.4%	1	1.25%				220,762	222,928	225,669	228,714
27	TN	F		335000	Hydrants	90.6%	1	2.30%				1,280,165	1,301,113	1,327,630	1,357,082
28															
29	TN	G	Services and Laterals - New	333000	Services	0.0%	1	1.11%				0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
32	TN	H		333000	Services	64.7%	1	1.11%				2,456,859	2,490,773	2,527,375	2,566,706
33	TN	H		334100	Meters	0.9%	1	7.47%				20,844	21,301	21,794	22,325
34	TN	H		334200	Meter Installations	32.9%	1	2.73%				599,228	616,487	635,113	655,128
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				26,362	27,121	27,941	28,821
36															
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0	0	0	0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	54.4%	1	7.47%				5,304,177	5,319,508	5,335,859	5,353,006
41	TN	J		334200	Meter Installations	45.6%	1	2.73%				6,554,417	6,567,246	6,580,929	6,595,278
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0.0%	1	4.11%				0	0	0	0
46	TN	L		320100	WT Equip Non-Media	0.0%	1	1.09%				268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	7.8%	1	2.19%				83,550	83,550	85,420	85,531
48	TN	L		340300	Computer Software	0.6%	1	1.83%				2,492	2,492	2,628	2,636
49	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	91.6%	1	4.21%				968,142	968,142	990,043	991,335
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.7%	1	1.98%				20,271	20,569	20,935	21,421
53	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	46.1%	1	4.11%				390,766	393,708	397,314	402,103
55	TN	M		304400	Struct & Imp-Treatment-T&D	18.8%	1	2.13%				125,084	126,281	127,748	129,696

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STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Un Tennessee
Revision Da 10/11/19
Description TN BP 2020-2024 SCEP

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
56	TN	M		304500	Structures & Improvement - General	21.3%	1	1.13%				98,528	99,887	101,553	103,765
57	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				6,028	6,117	6,226	6,370
58	TN	M		340300	Computer Software	0.1%	1	1.83%				518	526	535	547
59	TN	M		346100	Comm Equip Non-Telephone	3.9%	1	4.21%				16,826	17,073	17,377	17,780
60	TN	M		347000	Misc Equipment	3.0%	1	6.33%				13,062	13,254	13,489	13,802
61	TN	M		348000	Other Tangible Plant	0.7%	1	5.10%				2,963	3,007	3,060	3,131
62															
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0	0	0	0
64															
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0	0	0	0
68															
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0	0	0	0
70															
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	0.3%	1	1.98%				260,005	260,310	260,652	261,033
72	TN	Q		304200	Struct & Imp-Pumping	14.1%	1	1.98%				1,247,339	1,259,719	1,273,579	1,289,038
73	TN	Q		304300	Struct & Imp-Treatment	9.3%	1	4.11%				597,277	605,451	614,601	624,808
74	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	0.5%	1	1.13%				61,239	61,715	62,248	62,842
76	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				7,517	7,623	7,743	7,876
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	2.3%	1	0.83%				169,120	171,177	173,479	176,047
79	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	0.7%	1	12.33%				71,245	71,901	72,635	73,453
81	TN	Q		311200	Pump Eqp Electric	3.9%	1	2.45%				262,175	265,598	269,430	273,704
82	TN	Q		311500	Pumping Equipment Other	0.6%	1	1.83%				38,447	38,992	39,603	40,285
83	TN	Q		311520	Pumping Equipment SOS	19.0%	1	1.83%				2,023,551	2,040,173	2,058,782	2,079,539
84	TN	Q		320100	WT Equip Non-Media	31.4%	1	1.09%				3,808,825	3,836,342	3,867,148	3,901,510
85	TN	Q		320200	Water Trmt Equip Filter Media	11.4%	1	33.69%				1,399,922	1,409,913	1,421,099	1,433,576
86	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				23,679	24,015	24,392	24,811
87	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
88	TN	Q		334100	Meters	0.0%	1	7.47%				0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0
90	TN	Q		340300	Computer Software	1.6%	1	1.83%				99,427	100,839	102,419	104,181
91	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				977	991	1,007	1,024
92	TN	Q		343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				4,899	4,948	5,003	5,064
94	TN	Q		345000	Power Operated Equipment	1.5%	1	7.03%				134,248	135,564	137,038	138,683
95	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				14,524	14,681	14,856	15,051
96	TN	Q		347000	Misc Equipment	2.2%	1	6.33%				145,400	147,354	149,541	151,980
97	TN	Q		348000	Other Tangible Plant	0.2%	1	5.10%				12,858	13,041	13,245	13,473
98															
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	14.3%	1	2.08%				338,002	338,002	375,186	414,563
104	TN	R		330003	Tank Repainting	20.2%	1	11.08%				783,521	783,521	836,100	891,779
105	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	65.6%	1	2.74%				1,449,487	1,449,487	1,620,614	1,801,833
107															
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0
109			**Total Recurring Projects**												
110															

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
111		**ACQUISITIONS**												
112														
113		**Total Acquisitions**												
114														
115														
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%				0	0	0	0
118														
119														
									Inception to Date Spend	**2019 SCEP Reforecast**				
120		**INVESTMENT PROJECTS**												
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0	0	0	0
130	TN I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%				0	0	0	0
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%				4,042,356	4,206,981	4,311,244	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%				1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico				3/15/2024					0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%				151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%				1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%				0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%				0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%				0	0	0	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%				0	0	0	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%				0	0	0	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%				0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0	0	0	0
160														
161		(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**							**$93,338,251**			
162		projections based on project costs through 2021												
163				**Total DV Excluded:**							**$93,338,251**			

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced	Cumulative Balance of In-Service 1	2	3
164		(2) From actual or estimated in-service data provided by the company.												
165				**Total Surcharge Amt:**							**$93,338,251**			
166														
167				**SEC Total:**							**$34,292,419**			
168														
169				**EDI Total:**							**$2,598,792**			
170														
171				**QIIP Total:**							**$56,447,040**			

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Line #		Business Unit No.	Project Title	Account	Account Description	d Plant, from 2020 Capex, by Period 4	5	6	7	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period 8	9	10	11	12
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	112,137	113,885	117,800	119,694	123,965	124,292	126,902	127,042	129,045
7	TN	A		331001	Transmission & Distribution Mains	1,956,286	1,977,460	2,024,896	2,047,851	2,099,595	2,103,557	2,135,176	2,136,874	2,161,148
8	TN	A		333000	Services	9,327	9,383	9,507	9,568	9,704	9,714	9,797	9,802	9,866
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	54,845	55,315	56,367	56,876	58,024	58,112	58,814	58,851	59,390
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	8,102,858	8,363,279	8,625,089	8,888,287	9,127,942	9,366,208	9,603,087	9,792,879	9,960,043
13	TN	B		333000	Services	676,089	699,339	722,713	746,212	767,608	788,880	810,029	826,973	841,898
14	TN	B		335000	Hydrants	251,324	261,519	271,769	282,073	291,455	300,783	310,057	317,487	324,031
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	9,760,663	9,887,784	9,999,770	10,120,052	10,240,099	10,360,681	10,481,303	10,609,326	10,802,349
17	TN	C		335000	Hydrants	4,991	4,992	4,992	4,992	4,992	4,993	4,993	4,993	4,994
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,195,279	4,222,587	4,245,328	4,269,436	4,293,371	4,317,402	4,341,434	4,358,625	4,370,531
20	TN	D		333000	Services	46,863	47,332	47,723	48,137	48,548	48,961	49,374	49,670	49,874
21	TN	D		335000	Hydrants	198,206	200,129	201,729	203,427	205,111	206,803	208,495	209,705	210,543
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	193,983	195,468	197,288	199,131	200,958	202,484	203,943	205,055	205,940
24	TN	E		335000	Hydrants	358,658	368,787	381,206	393,775	406,236	416,644	426,596	434,182	440,220
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	232,939	237,240	242,605	248,028	253,461	258,293	262,564	265,599	268,565
27	TN	F		335000	Hydrants	1,397,951	1,439,558	1,491,449	1,543,908	1,596,453	1,643,192	1,684,505	1,713,863	1,742,550
28														
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0	0	0	0
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	2,606,944	2,649,334	2,698,843	2,747,771	2,791,276	2,832,931	2,871,409	2,906,750	2,941,460
33	TN	H		334100	Meters	22,867	23,438	24,106	24,765	25,352	25,913	26,432	26,908	27,376
34	TN	H		334200	Meter Installations	675,605	697,177	722,371	747,270	769,409	790,607	810,188	828,173	845,836
35	TN	H		334300	Meter Vaults	29,722	30,671	31,779	32,875	33,849	34,781	35,643	36,434	37,211
36														
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters	5,373,044	5,462,845	5,557,036	5,655,325	5,753,518	5,880,457	6,009,085	6,110,630	6,139,301
41	TN	J		334200	Meter Installations	6,612,047	6,687,194	6,766,015	6,848,265	6,930,435	7,036,660	7,144,299	7,229,274	7,253,266
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	87,699	87,821	90,042	90,166	92,389	92,513	94,684	94,805	96,853
48	TN	L		340300	Computer Software	2,794	2,803	2,965	2,974	3,136	3,145	3,303	3,312	3,461
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	1,016,719	1,018,140	1,044,140	1,045,590	1,071,619	1,073,069	1,098,486	1,099,900	1,123,870
51														
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	21,940	22,616	23,302	24,246	25,204	25,928	26,636	27,157	27,515
53	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	407,223	413,887	420,652	429,956	439,404	446,545	453,523	458,658	462,191
55	TN	M		304400	Struct & Imp-Treatment-T&D	131,778	134,489	137,241	141,025	144,868	147,773	150,611	152,700	154,137

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56	TN	M		304500	Structures & Improvement - General	106,131	109,209	112,335	116,633	120,998	124,297	127,521	129,894	131,526
57	TN	M		340200	Computer & Peripheral Equipment	6,525	6,726	6,930	7,210	7,495	7,711	7,921	8,076	8,183
58	TN	M		340300	Computer Software	561	578	596	620	644	663	681	694	703
59	TN	M		346100	Comm Equip Non-Telephone	18,211	18,772	19,342	20,125	20,920	21,521	22,109	22,541	22,839
60	TN	M		347000	Misc Equipment	14,137	14,573	15,015	15,623	16,240	16,707	17,163	17,498	17,729
61	TN	M		348000	Other Tangible Plant	3,207	3,306	3,406	3,544	3,684	3,790	3,894	3,970	4,022
62														
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0	0	0	0
64														
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0	0	0	0
68														
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0	0	0	0
70														
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	261,535	262,064	262,656	263,241	263,785	264,288	264,769	265,134	265,438
72	TN	Q		304200	Struct & Imp-Pumping	1,309,393	1,330,829	1,354,844	1,378,561	1,400,606	1,421,018	1,440,487	1,455,322	1,467,623
73	TN	Q		304300	Struct & Imp-Treatment	638,247	652,400	668,255	683,914	698,469	711,946	724,800	734,594	742,715
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	63,624	64,448	65,372	66,283	67,131	67,916	68,664	69,234	69,707
76	TN	Q		304600	Struc &Imp-Offices	8,052	8,236	8,443	8,648	8,838	9,014	9,181	9,309	9,415
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	179,428	182,989	186,978	190,918	194,580	197,971	201,205	203,669	205,713
79	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	74,531	75,666	76,938	78,194	79,361	80,442	81,473	82,258	82,910
81	TN	Q		311200	Pump Eqp Electric	279,331	285,258	291,897	298,454	304,549	310,192	315,574	319,676	323,077
82	TN	Q		311500	Pumping Equipment Other	41,182	42,127	43,186	44,231	45,203	46,103	46,961	47,615	48,158
83	TN	Q		311520	Pumping Equipment SOS	2,106,869	2,135,651	2,167,894	2,199,738	2,229,338	2,256,745	2,282,885	2,302,803	2,319,319
84	TN	Q		320100	WT Equip Non-Media	3,946,752	3,994,399	4,047,776	4,100,492	4,149,492	4,194,863	4,238,136	4,271,108	4,298,450
85	TN	Q		320200	Water Trmt Equip Filter Media	1,450,004	1,467,304	1,486,686	1,505,827	1,523,619	1,540,094	1,555,806	1,567,779	1,577,707
86	TN	Q		330000	Dist Reservoirs & Standpipes	25,364	25,946	26,598	27,242	27,841	28,395	28,924	29,326	29,660
87	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	0	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	106,502	108,946	111,683	114,387	116,901	119,228	121,447	123,138	124,541
91	TN	Q		340330	Computer Software Other	1,047	1,071	1,098	1,124	1,149	1,172	1,194	1,210	1,224
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	5,144	5,229	5,324	5,418	5,505	5,586	5,663	5,721	5,770
94	TN	Q		345000	Power Operated Equipment	140,848	143,128	145,682	148,205	150,550	152,721	154,791	156,369	157,678
95	TN	Q		346190	Remote Control & Instrument	15,309	15,580	15,883	16,183	16,462	16,720	16,966	17,153	17,309
96	TN	Q		347000	Misc Equipment	155,191	158,574	162,363	166,105	169,584	172,804	175,876	178,217	180,158
97	TN	Q		348000	Other Tangible Plant	13,773	14,089	14,443	14,793	15,118	15,419	15,706	15,924	16,106
98														
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	456,133	497,702	539,272	580,841	622,411	663,981	695,857	712,999	715,406
104	TN	R		330003	Tank Repainting	950,559	1,009,339	1,068,119	1,126,899	1,185,679	1,244,459	1,289,533	1,313,772	1,317,176
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	1,993,144	2,184,455	2,375,765	2,567,076	2,758,386	2,949,697	3,096,397	3,175,289	3,186,367
107														
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**											
110														

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Line #		Business Unit No.	Project Title	Account	Account Description	d Plant, from 2020 Capex, by Period 4	5	6	7	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period 8	9	10	11	12
111			**ACQUISITIONS**											
112														
113			**Total Acquisitions**											
114														
115														
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0
118														
119														
120			**INVESTMENT PROJECTS**											
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0	5,608,795	6,047,795	6,383,975
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506
134	TN	I26-020040		320100	WT Equip Non-Media	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0	0	0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
137	TN	I26-020045		320100	WT Equip Non-Media	151	151	151	151	151	151	151	151	151
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0	0	0	0	0	0	0	0
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	1,108,100	1,108,100
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	0	0	0	0	0	0	0	0	1,107,380
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	0	0	0	748,136	748,136	748,136
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0	0	0	0	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0
148	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
150	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114
151	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596
154	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540
155	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0
160														
161			(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**									**$115,784,719**
162			projections based on project costs through 2021											
163					**Total DV Excluded:**									**$115,784,719**

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					d Plant, from 2020 Capex, by Period				Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period				
Line #	**Business Unit No.**	**Project Title**	**Account**	**Account Description**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
164		(2) From actual or estimated in-service data provided by the company.											
165				**Total Surcharge Amt:**									**$115,784,719**
166													
167				**SEC Total:**									**$37,298,504**
168													
169				**EDI Total:**									**$5,239,271**
170													
171				**QIIP Total:**									**$73,246,943**

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1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	117,446	0	0	2,502	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,020,603	0	0	25,258	0
8	TN	A		333000	Services	EDI	9,496	0	0	105	0
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0
10	TN	A		335000	Hydrants	EDI	56,272	0	0	1,294	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	8,623,118	(690,052)	0	99,163	666,545
13	TN	B		333000	Services	QIIP	722,538	(2,350)	0	7,994	56,982
14	TN	B		335000	Hydrants	QIIP	271,692	(1,386)	0	6,217	641
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	9,979,496	(1,365,886)	(3,491)	107,626	1,192,116
17	TN	C		335000	Hydrants	QIIP	4,992	0	0	115	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,243,872	(341,360)	(2,138,244)	22,053	155,185
20	TN	D		333000	Services	QIIP	47,698	0	(29,877)	198	68,688
21	TN	D		335000	Hydrants	QIIP	201,627	(67,887)	(118,055)	361	1,740
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	197,632	0	0	2,470	0
24	TN	E		335000	Hydrants	EDI	383,552	(1,027)	(111,457)	6,235	2,212
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	243,644	(23,551)	0	2,751	55,762
27	TN	F		335000	Hydrants	QIIP	1,501,494	(237,225)	(19,227)	28,636	220,279
28											
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(8,141)	0	(102)	1,340
32	TN	H		333000	Services	QIIP	2,699,110	(205,127)	0	27,683	610,952
33	TN	H		334100	Meters	QIIP	24,109	(9,579)	0	1,085	13,604
34	TN	H		334200	Meter Installations	QIIP	722,507	(18,236)	0	19,227	18,845
35	TN	H		334300	Meter Vaults	QIIP	31,785	0	0	868	5,119
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	5,634,907	(2,219,587)	0	255,124	975,507
41	TN	J		334200	Meter Installations	QIIP	6,831,179	(480,283)	0	173,379	1,027,946
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	0	(285)	0	(12)	0
46	TN	L		320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
47	TN	L		340200	Computer & Peripheral Equipment	SEC	89,617	0	0	1,963	2,449
48	TN	L		340300	Computer Software	SEC	2,934	0	0	54	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
50	TN	L		346190	Remote Control & Instrument	SEC	1,039,169	(161,039)	0	36,969	81,773
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	23,672	0	0	469	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
54	TN	M		304300	Structures & Improvement - Treatment	SEC	424,302	(28,531)	0	16,266	19,438
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	138,726	0	0	2,955	8,499

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56	TN	M		304500	Structures & Improvement - General	SEC	114,021	0	0	1,288	4,274
57	TN	M		340200	Computer & Peripheral Equipment	SEC	7,040	0	0	154	0
58	TN	M		340300	Computer Software	SEC	605	0	0	11	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	19,649	0	0	827	17
60	TN	M		347000	Misc Equipment	SEC	15,253	0	0	966	363
61	TN	M		348000	Other Tangible Plant	SEC	3,460	0	0	176	145
62											
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	262,685	0	0	5,201	1,656
72	TN	Q		304200	Struct & Imp-Pumping	SEC	1,356,027	(101,336)	0	24,843	49,660
73	TN	Q		304300	Struct & Imp-Treatment	SEC	669,037	(140,368)	0	21,728	61,775
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0
75	TN	Q		304500	Structures & Improvement - General	SEC	65,417	0	0	739	277
76	TN	Q		304600	Struc &Imp-Offices	SEC	8,453	0	0	96	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
78	TN	Q		306000	Lake, River & Other Intakes	SEC	187,175	(55,882)	0	1,090	9,383
79	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
80	TN	Q		310000	Power Generation Equip	SEC	77,000	0	0	9,494	115
81	TN	Q		311200	Pump Eqp Electric	SEC	292,224	(194,869)	0	2,385	65,061
82	TN	Q		311500	Pumping Equipment Other	SEC	43,238	(1,941)	0	756	5,587
83	TN	Q		311520	Pumping Equipment SOS	SEC	2,169,484	(78,775)	0	38,260	56,879
84	TN	Q		320100	WT Equip Non-Media	SEC	4,050,407	(756,138)	0	35,908	882,099
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,487,641	(434,010)	0	354,968	503,587
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	26,630	(0)	0	554	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(2,261)	0	(28)	441
88	TN	Q		334100	Meters	SEC	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
90	TN	Q		340300	Computer Software	SEC	111,818	0	0	2,046	0
91	TN	Q		340330	Computer Software Other	SEC	1,099	0	0	20	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0
93	TN	Q		344000	Laboratory Equipment	SEC	5,329	(150,394)	0	(1,465)	1,305
94	TN	Q		345000	Power Operated Equipment	SEC	145,808	(11,283)	0	9,457	1,676
95	TN	Q		346190	Remote Control & Instrument	SEC	15,898	(3,100)	0	539	0
96	TN	Q		347000	Misc Equipment	SEC	162,550	(6,305)	0	9,890	5,380
97	TN	Q		348000	Other Tangible Plant	SEC	14,461	0	0	737	4,000
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
101	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	534,643	0	0	11,121	734,425
104	TN	R		330003	Tank Repainting	QIIP	1,061,574	(109,594)	0	105,479	240,963
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
106	TN	R		330200	Ground Level Tanks	QIIP	2,354,461	(446)	0	64,500	311,477
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
109			**Total Recurring Projects**								
110											

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111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115											
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
118											
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577
129	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0		0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0		376	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,345,679	0		54,321	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	1,387,736	(1,158,137)		2,503	750,000
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	4,362,742	0		179,309	195,459
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	1,732,438	(77,882)		18,035	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC	0	0		0	0
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(904)		(37)	902,822
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	151	0		2	100,314
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	0		0	0
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	1,404,598	0		26,266	3,709
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	0	0		0	0
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0	0		0	0
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	170,477	0		2,131	0
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	85,183	0		2,087	0
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	172,647	0		1,433	0
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	0	0		0	0
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0	0		0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)		(1,514)	92,478
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)		(30)	2,475
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0		538	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0		1,865	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)		310	5,279
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0	0		0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0		1,248	26,108
154	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)		6,334	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830	0		372	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0	0		0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0	0		0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0	0		0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0	0		0	0
160											
161			(1) Amounts not reflected in actuals through 2019 or		**Total DV Included:**		**$101,710,593**	**($9,820,814)**	**($2,420,350)**	**$2,561,825**	**$13,807,145**
162			projections based on project costs through 2021								
163					**Total DV Excluded:**		**$101,710,593**	**($9,820,814)**	**($2,420,350)**	**$2,561,825**	**$13,807,145**

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Ur Tennessee
Revision Da 10/11/19
Description TN BP 2020-2024 SCEP

Line #	Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retirements (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Average Cost of Removal Less Salvage
164		(2) From actual or estimated in-service data provided by the company.								
165				**Total Surcharge Amt:**		**$101,710,593**	**($9,820,814)**	**($2,420,350)**	**$2,561,825**	**$13,807,145**
166										
167				**SEC Total:**		**$35,705,377**	**($2,406,991)**	**$0**	**$1,084,772**	**$3,881,974**
168										
169				**EDI Total:**		**$3,058,844**	**($1,027)**	**($111,457)**	**$42,578**	**$2,212**
170										
171				**QIIP Total:**		**$62,946,372**	**($7,412,796)**	**($2,308,894)**	**$1,434,475**	**$9,922,959**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

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

Business Unit	Rider	Business Unit No.	Project Title			2019 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			0	31,880	7,193	34,073	23,447	52,528
Tennessee	QIIP	B	Mains - Replaced / Restored			182,779	196,745	260,846	264,167	293,867	295,434
Tennessee	QIIP	C	Mains - Unscheduled			174,809	184,899	167,784	130,821	127,121	111,987
Tennessee	QIIP	D	Mains - Relocated			10,627	16,567	28,133	29,073	29,700	24,732
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			6,376	6,838	7,399	10,868	11,614	14,240
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			23,114	29,258	32,497	45,094	45,908	57,256
Tennessee	None	G	Services and Laterals - New			85,809	90,871	96,462	108,714	109,466	110,453
Tennessee	QIIP	H	Services and Laterals - Replaced			52,389	56,542	60,756	62,157	65,483	76,479
Tennessee	None	I	Meters - New			16,365	17,330	18,401	26,936	29,809	35,871
Tennessee	QIIP	J	Meters - Replaced			28,161	30,034	31,495	36,808	164,948	173,012
Tennessee	None	K	ITS Equipment and Systems			193,024	193,963	200,216	200,530	200,843	200,843
Tennessee	SEC	L	SCADA Equipment and Systems			0	23,908	1,410	27,711	1,551	28,383
Tennessee	SEC	M	Security Equipment and Systems			6,376	7,815	10,379	11,098	14,443	14,662
Tennessee	None	N	Offices and Operations Centers			0	0	4,569	269	269	4,569
Tennessee	None	O	Vehicles			0	0	159,400	9,400	9,400	159,400
Tennessee	None	P	Tools and Equipment			3,081	3,689	22,067	4,992	4,992	27,830
Tennessee	SEC	Q	Process Plant Facilities and Equipment			87,670	98,153	109,481	144,145	151,808	170,067
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0	260,890	276,275	291,660	291,660	291,660
Tennessee	None	S	Engineering Studies			2,657	2,813	3,483	5,126	5,251	5,346
			Total Recurring Projects			873,236	1,252,194	1,498,248	1,443,642	1,581,580	1,854,752
			ACQUISITIONS								
Tennessee											
			Total Acquisitions			**0**	**0**	**0**	**0**	**0**	**0**
			CENTRALLY SPONSORED PROJECTS								
			Total Centrally Sponsored Projects			**0**	**0**	**0**	**0**	**0**	**0**
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers		10/31/2020	168,764	279,949	336,796	476,585	479,643	730,450
Tennessee	SEC	I26-020040	Chlorine Gas Conversion		11/4/2019	164,625	104,263	104,263	0	0	0
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico		3/15/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains		10/1/2023	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico		11/15/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System		9/30/2022	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2		4/30/2020	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment		10/1/2025	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station		12/1/2026	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab		5/30/2020	0	0	251,473	252,977	254,600	0
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains		4/1/2020	0	330,306	442,528	335,265	0	0
Tennessee	EDI	I26-0200XX	River Gorge Booster Station		2/1/2020	990,919	116,461	0	0	0	0
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen		4/1/2020	0	44,041	44,323	220,771	219,500	109,750
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell		12/1/2024	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell		9/15/2022	0	0	0	0	0	0
Tennessee	None	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$1,324,308**	**$875,019**	**$1,179,383**	**$1,285,598**	**$953,743**	**$840,200**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
				Gross		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
***Dollar amounts from TAWC's Annual Capital Planning Process**						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**
				Gross minus Post Acq		**$2,207,544**	**$2,137,213**	**$2,727,632**	**$2,809,240**	**$2,685,323**	**$2,844,953**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
				Net minus Post Acq		**$2,158,377**	**$2,088,047**	**$2,678,465**	**$2,760,074**	**$2,636,157**	**$2,795,786**

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

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

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Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2020
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	25,420	57,299	4,387	35,013	1,880	26,880	300,000
Tennessee	QIIP	B	Mains - Replaced / Restored	297,000	270,434	268,867	267,300	214,167	188,633	3,000,238
Tennessee	QIIP	C	Mains - Unscheduled	120,283	120,048	120,582	120,623	128,023	193,023	1,700,000
Tennessee	QIIP	D	Mains - Relocated	26,219	26,031	26,136	26,136	18,697	12,949	275,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	14,412	14,287	11,934	11,412	8,698	6,922	125,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	57,882	57,978	51,570	45,584	32,393	31,654	510,188
Tennessee	None	G	Services and Laterals - New	120,829	119,862	120,379	120,285	119,754	97,114	1,300,000
Tennessee	QIIP	H	Services and Laterals - Replaced	75,582	67,205	64,347	59,439	54,594	53,618	748,591
Tennessee	None	I	Meters - New	36,260	34,414	25,614	21,828	18,760	18,411	300,000
Tennessee	QIIP	J	Meters - Replaced	180,539	180,362	233,164	236,268	186,520	52,663	1,533,973
Tennessee	None	K	ITS Equipment and Systems	200,843	200,843	200,843	198,718	196,467	194,999	2,382,132
Tennessee	SEC	L	SCADA Equipment and Systems	1,582	28,415	1,582	27,747	1,543	26,167	170,000
Tennessee	SEC	M	Security Equipment and Systems	20,163	20,477	15,477	15,125	11,128	7,657	154,800
Tennessee	None	N	Offices and Operations Centers	269	269	4,569	269	269	4,675	20,000
Tennessee	None	O	Vehicles	9,400	9,400	159,400	9,400	165,589	9,211	700,000
Tennessee	None	P	Tools and Equipment	5,330	5,330	25,177	5,282	5,180	22,048	135,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	167,957	156,122	144,555	137,873	105,053	87,115	1,560,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	291,660	291,660	291,660	223,650	120,274	16,889	2,647,939
Tennessee	None	S	Engineering Studies	5,346	5,346	5,346	3,221	3,095	2,970	50,000
										0
			Total Recurring Projects	1,656,978	1,665,782	1,775,590	1,565,173	1,392,086	1,053,597	17,612,859
			ACQUISITIONS							4,887,131
Tennessee										0
			Total Acquisitions	**0**	**0**	**0**	**0**	**0**	**0**	0
			CENTRALLY SPONSORED PROJECTS							
										0
			Total Centrally Sponsored Projects	**0**	**0**	**0**	**0**	**0**	**0**	0
			INVESTMENT PROJECTS							
Tennessee	QIIP	I26-020039	Repl Basin 1 & Plate Settlers	762,663	850,133	828,063	695,749	439,000	336,180	6,383,975
Tennessee	SEC	I26-020040	Chlorine Gas Conversion	0	0	0	0	0	0	373,150
Tennessee	QIIP	I26-020044	New Raw Water Intake Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020048	Elder Mt Transmission Mains	0	0	0	0	0	0	0
Tennessee	SEC	I26-020051	Replace Switch Gear - Citico	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020055	Secondary Supply to Lookout Valley System	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020056	Retire Basin 2	0	0	0	0	0	0	0
Tennessee	SEC	I26-020057	Enhanced Water Treatment	0	0	0	0	0	0	0
Tennessee	QIIP	I26-020058	Low Service Pumps & Pump Station	0	0	0	0	0	0	0
Tennessee	QIIP	I26-0200XX	Filter House #2 Rehab	0	0	0	0	0	0	759,050
Tennessee	EDI	I26-0200XX	River Gorge Dr Transmission Mains	0	0	0	0	0	0	1,108,100
Tennessee	EDI	I26-0200XX	River Gorge Booster Station	0	0	0	0	0	0	1,107,380
Tennessee	SEC	I26-0200XX	Replace North Traveling Screen	109,750	0	0	0	0	0	748,136
Tennessee	QIIP	I26-050001	Raw Water Intake Improvements - Whitwell	0	0	0	0	0	0	0
Tennessee	QIIP	I26-050003	Replace 0.5MG Storage Tanks @ Whitwell	0	0	0	0	0	0	0
Tennessee	None	I26-000002	Post Acquisition BD Capex							0
										0
			Total Investment Projects	**$872,413**	**$850,133**	**$828,063**	**$695,749**	**$439,000**	**$336,180**	**$10,479,790**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
***Dollar amounts from TAWC's Annual Capital Planning Process**				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**
			Gross minus Post Acq	**$2,619,391**	**$2,595,915**	**$2,683,653**	**$2,340,922**	**$1,951,086**	**$1,489,776**	**$29,092,649**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,570,224**	**$2,546,748**	**$2,634,486**	**$2,291,755**	**$1,901,919**	**$1,440,610**	**$28,502,649**

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Ur Tennessee
Revision Da October 22, 2018
Description TN BP 2019-2023 SCEP

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
1			**RECURRING PROJECTS**							
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%		$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%		0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%		0
5										
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%		104,691
7	TN	A		331001	Transmission & Distribution Mains	90.3%	1	1.25%		1,333,654
8	TN	A		333000	Services	0.2%	1	1.11%		9,131
9	TN	A		334300	Meter Vaults	0.0%	1	2.73%		18,184
10	TN	A		335000	Hydrants	2.0%	1	2.30%		53,335
11										
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.6%	1	1.25%		5,792,864
13	TN	B		333000	Services	7.9%	1	1.11%		602,211
14	TN	B		335000	Hydrants	3.5%	1	2.30%		128,112
15										
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	1	1.25%		7,357,687
17	TN	C		335000	Hydrants	0.0%	1	2.30%		4,979
18										
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.9%	1	1.25%		3,900,718
20	TN	D		333000	Services	1.6%	1	1.11%		47,893
21	TN	D		335000	Hydrants	6.5%	1	2.30%		190,820
22										
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	12.8%	1	1.25%		191,601
24	TN	E		335000	Hydrants	87.2%	1	2.30%		134,351
25										
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	9.4%	1	1.25%		196,998
27	TN	F		335000	Hydrants	90.6%	1	2.30%		820,905
28										
29	TN	G	Services and Laterals - New	333000	Services	0.0%	1	1.11%		0
30										
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%		0
32	TN	H		333000	Services	64.7%	1	1.11%		2,074,366
33	TN	H		334100	Meters	0.9%	1	7.47%		26,480
34	TN	H		334200	Meter Installations	32.9%	1	2.73%		79,386
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%		19,165
36										
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%		0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%		0
39										
40	TN	J	Meters - Replaced	334100	Meters	54.4%	1	7.47%		603,786
41	TN	J		334200	Meter Installations	45.6%	1	2.73%		6,096,877
42										
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%		0
44										
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0.0%	1	4.11%		0
46	TN	L		320100	WT Equip Non-Media	0.0%	1	1.09%		268,337
47	TN	L		340200	Computer & Peripheral Equipment	7.8%	1	2.19%		79,653
48	TN	L		340300	Computer Software	0.6%	1	1.83%		2,492
49	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%		41,119
50	TN	L		346190	Remote Control & Instrument	91.6%	1	4.21%		871,624
51										
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.7%	1	1.98%		20,271
53	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%		0
54	TN	M		304300	Structures & Improvement - Treatment	46.1%	1	4.11%		389,532
55	TN	M		304400	Struct & Imp-Treatment-T&D	18.8%	1	2.13%		124,095

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Ur Tennessee
Revision Da October 22, 2018
Description TN BP 2019-2023 SCEP

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account	In-Service (Months) (2)	Dep Rate	2018 SCEP Reforecast	Prior 2018 SCEP In-Serviced
56	TN	M		304500	Structures & Improvement - General	21.3%	1	1.13%		6,193
57	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%		6,028
58	TN	M		340300	Computer Software	0.1%	1	1.83%		0
59	TN	M		346100	Comm Equip Non-Telephone	3.9%	1	4.21%		0
60	TN	M		347000	Misc Equipment	3.0%	1	6.33%		12,737
61	TN	M		348000	Other Tangible Plant	0.7%	1	5.10%		0
62										
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%		0
64										
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%		0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%		0
67	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%		0
68										
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%		0
70										
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	0.3%	1	1.98%		237,419
72	TN	Q		304200	Struct & Imp-Pumping	14.1%	1	1.98%		868,258
73	TN	Q		304300	Struct & Imp-Treatment	9.3%	1	4.11%		597,277
74	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%		25,679
75	TN	Q		304500	Structures & Improvement - General	0.5%	1	1.13%		61,239
76	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%		7,517
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%		0
78	TN	Q		306000	Lake, River & Other Intakes	2.3%	1	0.83%		169,120
79	TN	Q		309000	Supply Mains	0.0%	1	1.87%		9,862
80	TN	Q		310000	Power Generation Equip	0.7%	1	12.33%		39,524
81	TN	Q		311200	Pump Eqp Electric	3.9%	1	2.45%		75,902
82	TN	Q		311500	Pumping Equipment Other	0.6%	1	1.83%		0
83	TN	Q		311520	Pumping Equipment SOS	19.0%	1	1.83%		1,973,004
84	TN	Q		320100	WT Equip Non-Media	31.4%	1	1.09%		3,172,823
85	TN	Q		320200	Water Trmt Equip Filter Media	11.4%	1	33.69%		1,145,843
86	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%		23,679
87	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%		0
88	TN	Q		334100	Meters	0.0%	1	7.47%		0
89	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%		0
90	TN	Q		340300	Computer Software	1.6%	1	1.83%		99,427
91	TN	Q		340330	Computer Software Other	0.0%	1	1.83%		977
92	TN	Q		343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%		3,294
93	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%		4,899
94	TN	Q		345000	Power Operated Equipment	1.5%	1	7.03%		41,485
95	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%		14,524
96	TN	Q		347000	Misc Equipment	2.2%	1	6.33%		21,681
97	TN	Q		348000	Other Tangible Plant	0.2%	1	5.10%		0
98										
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%		0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%		1,250,689
101	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%		259,932
102	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%		52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	14.3%	1	2.08%		472,407
104	TN	R		330003	Tank Repainting	20.2%	1	11.08%		799,647
105	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%		90,599
106	TN	R		330200	Ground Level Tanks	65.6%	1	2.74%		598,079
107										
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%		0
109			**Total Recurring Projects**							
110										

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111		**ACQUISITIONS**							
112									
113		**Total Acquisitions**							
114									
115									
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%		0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		1	10.00%		0
118									
119									
120		**INVESTMENT PROJECTS**						**2018 SCEP Reforecast**	
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%		6,103,569
122	TN I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%		2,108,898
123	TN I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%		207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%		0
125	TN I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%		4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%		0
127	TN I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%		1,062,411
128	TN I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%		10,336,541
129	TN I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%		0
130	TN I26-020032		347000	Misc Equipment		11/1/2015	6.33%		5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%		0
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%		0
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%		0
134	TN I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%		0
135	TN I26-020044	New Raw Water Intake Citico				3/15/2024			0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%		0
137	TN I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%		0
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%		0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%		0
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%		0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%		0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%		0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%		0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%		0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%		0
146	TN I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024			0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%		0
148	TN I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%		0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%		25,260
150	TN I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%		171,114
151	TN I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%		13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022			0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%		58,596
154	TN I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%		234,540
155	TN I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%		8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%		0
157	TN I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%		0
158	TN I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%		0
159	TN I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%		0
160									
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**					**$68,206,031**
162		projections based on project costs through 2019							
163				**Total DV Excluded:**					**$68,206,031**

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164		(2) From actual or estimated in-service data provided by the company.							
165				**Total Surcharge Amt:**					**$68,206,031**
166									
167				**SEC Total:**					**$26,473,944**
168									
169				**EDI Total:**					**$1,844,947**
170									
171				**QIIP Total:**					**$39,887,140**

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2019 Capex, by Period									Cumulative Balance of In-Serviced Plant, from 20
						1	2	3	4	5	6	7	8	9	10
1			**RECURRING PROJECTS**												
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0	0	0	0	0
5															
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	101,238	98,021	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686
7	TN	A		331001	Transmission & Distribution Mains	1,318,612	1,304,603	1,342,341	1,342,341	1,342,341	1,354,739	1,359,344	1,360,344	1,361,344	1,356,893
8	TN	A		333000	Services	9,093	9,057	9,153	9,153	9,153	9,153	9,153	9,153	9,153	9,153
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	53,258	53,187	53,379	53,379	53,379	53,379	53,379	53,379	53,379	53,379
11															
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	5,810,903	5,820,509	5,897,148	6,119,672	6,555,664	6,686,800	6,797,265	6,833,862	6,837,893	6,843,384
13	TN	B		333000	Services	603,790	609,022	594,057	604,523	604,523	604,523	604,523	604,523	604,523	604,523
14	TN	B		335000	Hydrants	129,240	129,245	135,288	179,911	193,339	212,554	222,503	222,547	222,612	222,771
15															
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	7,358,072	7,323,225	7,665,619	8,188,635	8,278,945	8,365,759	8,415,758	8,623,951	8,687,441	8,793,134
17	TN	C		335000	Hydrants	4,979	4,987	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990
18															
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	3,894,575	3,893,904	3,893,904	3,894,209	3,894,209	3,899,056	3,947,682	3,950,758	3,950,170	3,951,041
20	TN	D		333000	Services	47,893	47,893	47,893	47,891	47,891	47,891	47,891	47,891	45,530	45,530
21	TN	D		335000	Hydrants	190,820	190,820	190,820	191,185	191,185	189,111	189,111	189,111	192,600	192,600
22															
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	191,601	191,601	191,601	191,601	189,958	189,958	189,958	189,958	189,958	189,958
24	TN	E		335000	Hydrants	135,729	135,186	145,651	167,969	189,019	225,943	237,640	270,801	276,635	299,498
25															
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	195,371	195,371	195,596	195,583	195,583	195,583	199,616	199,616	199,616	199,616
27	TN	F		335000	Hydrants	838,117	849,467	894,337	926,467	987,273	1,006,400	1,048,270	1,090,586	1,107,916	1,205,918
28															
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0	0	0	0	0
30															
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0	0
32	TN	H		333000	Services	2,077,671	2,091,152	2,097,947	2,194,836	2,250,133	2,274,207	2,300,598	2,342,523	2,356,936	2,384,402
33	TN	H		334100	Meters	27,535	27,288	27,288	32,857	35,679	17,622	16,301	15,499	16,905	17,805
34	TN	H		334200	Meter Installations	79,386	135,816	161,924	273,620	336,126	378,445	412,280	470,831	489,125	528,294
35	TN	H		334300	Meter Vaults	20,381	20,097	20,097	20,097	20,097	20,319	20,055	20,480	22,685	24,445
36															
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0	0	0	0	0
39															
40	TN	J	Meters - Replaced	334100	Meters	628,091	1,621,025	2,778,935	3,056,735	3,143,458	3,367,541	3,998,253	4,191,417	5,124,249	5,159,507
41	TN	J		334200	Meter Installations	6,096,877	6,096,877	6,096,877	6,554,090	6,554,090	6,554,417	6,554,417	6,554,417	6,554,417	6,554,417
42															
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0	0
44															
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0	0	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	79,653	79,653	79,653	79,653	79,653	79,653	79,653	79,653	83,550	83,550
48	TN	L		340300	Computer Software	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492	2,492
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	876,936	876,936	952,938	954,639	954,639	954,639	954,639	954,639	960,958	960,959
51															
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271	20,271	20,271	20,271	20,271	20,271	20,271	20,271	20,271
53	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	389,727	389,783	389,783	390,733	390,766	390,766	390,799	390,832	390,832	390,832
55	TN	M		304400	Struct & Imp-Treatment-T&D	124,095	124,095	126,178	125,084	125,084	125,084	125,084	125,084	125,084	125,084

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						1	2	3	4	5	6	7	8	9	10
56	TN	M		304500	Structures & Improvement - General	6,193	6,193	6,193	6,193	6,193	6,193	6,193	6,193	90,283	90,283
57	TN	M		340200	Computer & Peripheral Equipment	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028
58	TN	M		340300	Computer Software	0	0	0	0	0	0	0	518	518	518
59	TN	M		346100	Comm Equip Non-Telephone	0	0	0	0	0	0	0	0	4,159	4,159
60	TN	M		347000	Misc Equipment	12,737	12,737	12,737	13,062	13,062	13,062	13,062	13,062	13,062	13,062
61	TN	M		348000	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
62															
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0	0	0	0	0
64															
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0	0	0	0	0
68															
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0	0	0	0	0
70															
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	237,419	237,419	237,419	237,419	237,419	237,419	237,419	237,419	237,419	244,403
72	TN	Q		304200	Struct & Imp-Pumping	868,258	868,258	868,258	868,258	868,258	868,258	868,258	871,885	871,885	871,885
73	TN	Q		304300	Struct & Imp-Treatment	597,277	597,277	597,277	597,277	597,277	597,277	597,277	597,277	597,277	597,277
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239	61,239
76	TN	Q		304600	Struc &Imp-Offices	7,517	7,517	7,517	7,517	7,517	7,517	7,517	7,517	7,517	7,517
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	169,120	169,120	169,120	169,120	169,120	169,120	169,120	169,120	169,120	169,120
79	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	39,524	39,524	39,524	39,524	39,524	58,663	58,663	58,663	58,663	39,524
81	TN	Q		311200	Pump Eqp Electric	74,131	81,955	188,901	190,673	190,483	195,552	199,681	199,681	199,681	218,816
82	TN	Q		311500	Pumping Equipment Other	0	0	0	0	0	26,744	31,236	31,236	31,236	31,236
83	TN	Q		311520	Pumping Equipment SOS	1,977,668	2,006,533	2,006,235	2,006,170	2,006,231	2,006,231	2,006,602	2,006,602	2,006,602	2,006,602
84	TN	Q		320100	WT Equip Non-Media	3,172,823	3,172,823	3,172,823	3,454,111	3,458,627	3,744,234	3,743,617	3,743,617	3,743,617	3,743,617
85	TN	Q		320200	Water Trmt Equip Filter Media	1,145,843	1,145,843	1,145,843	1,278,152	1,277,791	1,400,187	1,399,922	1,399,922	1,399,922	1,399,922
86	TN	Q		330000	Dist Reservoirs & Standpipes	23,679	23,679	23,679	23,679	23,679	23,679	23,679	23,679	23,679	23,679
87	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	0	0	0	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	99,427	99,427	99,427	99,427	99,427	99,427	99,427	99,427	99,427	99,427
91	TN	Q		340330	Computer Software Other	977	977	977	977	977	977	977	977	977	977
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	4,899	4,899	4,899	4,899	4,899	4,899	4,899	4,899	4,899	4,899
94	TN	Q		345000	Power Operated Equipment	41,485	41,485	41,485	41,485	41,485	41,485	41,485	41,485	41,485	41,485
95	TN	Q		346190	Remote Control & Instrument	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524	14,524
96	TN	Q		347000	Misc Equipment	21,681	21,681	21,681	21,681	21,681	21,681	21,681	21,681	21,681	21,681
97	TN	Q		348000	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0
98															
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	472,407	472,407	473,238	338,002	338,002	338,002	338,002	338,002	338,002	338,002
104	TN	R		330003	Tank Repainting	799,647	811,086	811,086	783,521	783,521	783,521	783,521	783,521	783,521	783,521
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	598,079	609,518	609,518	592,850	592,850	592,850	592,850	592,850	592,850	592,850
107															
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0	0
109			**Total Recurring Projects**												
110															

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111		**ACQUISITIONS**												
112														
113		**Total Acquisitions**												
114														
115														
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0	0	0	0	0	0
118														
119														
120		**INVESTMENT PROJECTS**												
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0	0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	0	0	0	0	0	0	3,893,740	4,069,257	4,163,178	4,170,945
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0	0
134	TN I26-020040		320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0
135	TN I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	0	0	0	0	0	0	0	0	0	1,392,550
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0	0	0	0	0	0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	0	0	0	0	0	0	0	0	0	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0	0	0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0	0	0	0
160														
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**										
162		projections based on project costs through 2019												
163				**Total DV Excluded:**										

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164		(2) From actual or estimated in-service data provided by the company.												
165				**Total Surcharge Amt:**										
166														
167				**SEC Total:**										
168														
169				**EDI Total:**										
170														
171				**QIIP Total:**										

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1			**RECURRING PROJECTS**				
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0
3	TN	**DV**		333000	Services	0	0
4	TN	**DV**		335000	Hydrants	0	0
5							
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	106,686	106,686
7	TN	A		331001	Transmission & Distribution Mains	1,331,511	1,890,230
8	TN	A		333000	Services	9,153	9,153
9	TN	A		334300	Meter Vaults	18,184	18,184
10	TN	A		335000	Hydrants	53,379	53,379
11							
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	7,211,276	7,301,268
13	TN	B		333000	Services	604,523	604,523
14	TN	B		335000	Hydrants	220,577	219,942
15							
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	8,927,346	9,102,352
17	TN	C		335000	Hydrants	4,990	4,990
18							
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,073,758	4,117,675
20	TN	D		333000	Services	45,530	45,530
21	TN	D		335000	Hydrants	192,739	192,743
22							
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	189,958	189,958
24	TN	E		335000	Hydrants	321,710	331,202
25							
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	201,860	220,762
27	TN	F		335000	Hydrants	1,212,649	1,280,165
28							
29	TN	G	Services and Laterals - New	333000	Services	0	0
30							
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0
32	TN	H		333000	Services	2,391,683	2,456,859
33	TN	H		334100	Meters	19,857	20,844
34	TN	H		334200	Meter Installations	546,840	599,228
35	TN	H		334300	Meter Vaults	26,239	26,362
36							
37	TN	I	Meters - New	334100	Meters	0	0
38	TN	I		334200	Meter Installations	0	0
39							
40	TN	J	Meters - Replaced	334100	Meters	5,246,783	5,304,177
41	TN	J		334200	Meter Installations	6,554,417	6,554,417
42							
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0
44							
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	83,550	83,550
48	TN	L		340300	Computer Software	2,492	2,492
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	960,959	968,142
51							
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271
53	TN	M		304200	Struct & Imp-Pumping	0	0
54	TN	M		304300	Structures & Improvement - Treatment	390,832	390,766
55	TN	M		304400	Struct & Imp-Treatment-T&D	125,084	125,084

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56	TN	M		304500	Structures & Improvement - General	98,341	98,528
57	TN	M		340200	Computer & Peripheral Equipment	6,028	6,028
58	TN	M		340300	Computer Software	518	518
59	TN	M		346100	Comm Equip Non-Telephone	4,159	16,826
60	TN	M		347000	Misc Equipment	13,062	13,062
61	TN	M		348000	Other Tangible Plant	0	2,963
62							
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0
64							
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0
67	TN	O		341300	Transportation Equip Autos	0	0
68							
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0
70							
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	254,442	260,005
72	TN	Q		304200	Struct & Imp-Pumping	871,885	1,247,339
73	TN	Q		304300	Struct & Imp-Treatment	597,277	597,277
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	61,239	61,239
76	TN	Q		304600	Struc &Imp-Offices	7,517	7,517
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0
78	TN	Q		306000	Lake, River & Other Intakes	169,120	169,120
79	TN	Q		309000	Supply Mains	9,862	9,862
80	TN	Q		310000	Power Generation Equip	39,524	71,245
81	TN	Q		311200	Pump Eqp Electric	218,816	262,175
82	TN	Q		311500	Pumping Equipment Other	28,598	38,447
83	TN	Q		311520	Pumping Equipment SOS	2,023,551	2,023,551
84	TN	Q		320100	WT Equip Non-Media	3,746,503	3,808,825
85	TN	Q		320200	Water Trmt Equip Filter Media	1,399,922	1,399,922
86	TN	Q		330000	Dist Reservoirs & Standpipes	23,679	23,679
87	TN	Q		331001	Transmission & Distribution Mains	0	0
88	TN	Q		334100	Meters	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0
90	TN	Q		340300	Computer Software	99,427	99,427
91	TN	Q		340330	Computer Software Other	977	977
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	4,899	4,899
94	TN	Q		345000	Power Operated Equipment	41,485	134,248
95	TN	Q		346190	Remote Control & Instrument	14,524	14,524
96	TN	Q		347000	Misc Equipment	99,556	145,400
97	TN	Q		348000	Other Tangible Plant	0	12,858
98							
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	338,002	338,002
104	TN	R		330003	Tank Repainting	783,521	783,521
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599
106	TN	R		330200	Ground Level Tanks	592,850	1,449,487
107							
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0
109			**Total Recurring Projects**				
110							

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111		**ACQUISITIONS**				
112						
113		**Total Acquisitions**				
114						
115						
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0
118						
119						
120		**INVESTMENT PROJECTS**				
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D	0	0
127	TN I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks	0	0
130	TN I26-020032		347000	Misc Equipment	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,171,151	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	0	0
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	0	4,042,356
134	TN I26-020040		320100	WT Equip Non-Media	0	1,732,438
135	TN I26-020044	New Raw Water Intake Citico			0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0
137	TN I26-020045		320100	WT Equip Non-Media	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,380,718	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	0	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0	0
160						
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$93,338,251**
162		projections based on project costs through 2019				
163				**Total DV Excluded:**		**$93,338,251**

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164		(2) From actual or estimated in-service data provided by the company.				
165				**Total Surcharge Amt:**		**$93,338,251**
166						
167				**SEC Total:**		**$34,292,419**
168						
169				**EDI Total:**		**$2,598,792**
170						
171				**QIIP Total:**		**$56,447,040**

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2019

Line #	Business Unit No.		Project Title	Account	Account Description	Surcharge	Average Plant in Service	Average Retirements (Replacement Projects Only)	Average CIAC	Depreciation Expense	Average Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	105,447	0	0	2,246	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	1,384,484	0	0	17,306	0
8	TN	A		333000	Services	EDI	9,140	0	0	101	0
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0
10	TN	A		335000	Hydrants	EDI	53,352	0	0	1,227	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	6,500,654	(525,172)	0	74,694	349,466
13	TN	B		333000	Services	QIIP	603,830	(1,839)	0	6,682	54,052
14	TN	B		335000	Hydrants	QIIP	187,588	(1,386)	0	4,283	627
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	8,237,533	(1,315,957)	(2,417)	86,489	867,642
17	TN	C		335000	Hydrants	QIIP	4,988	0	0	115	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	3,943,205	(292,012)	(2,138,244)	18,912	139,454
20	TN	D		333000	Services	QIIP	47,165	0	(29,877)	192	64,568
21	TN	D		335000	Hydrants	QIIP	191,051	(64,697)	(118,055)	191	1,405
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	190,590	0	0	2,382	0
24	TN	E		335000	Hydrants	EDI	220,872	(891)	(75,665)	3,319	1,686
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	199,321	(21,478)	0	2,223	47,881
27	TN	F		335000	Hydrants	QIIP	1,020,651	(134,892)	(14,612)	20,036	95,323
28											
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(7,668)	0	(96)	1,340
32	TN	H		333000	Services	QIIP	2,253,332	(145,625)	0	23,396	541,967
33	TN	H		334100	Meters	QIIP	23,228	(9,037)	0	1,060	13,190
34	TN	H		334200	Meter Installations	QIIP	345,485	(7,943)	0	9,215	12,219
35	TN	H		334300	Meter Vaults	QIIP	21,578	0	0	589	3,386
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	3,401,843	(1,855,071)	0	115,544	608,564
41	TN	J		334200	Meter Installations	QIIP	6,413,585	(444,992)	0	162,943	989,058
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	0	(263)	0	(11)	0
46	TN	L		320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
47	TN	L		340200	Computer & Peripheral Equipment	SEC	80,852	0	0	1,771	2,449
48	TN	L		340300	Computer Software	SEC	2,492	0	0	46	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
50	TN	L		346190	Remote Control & Instrument	SEC	938,665	(143,786)	0	33,464	68,291
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	20,271	0	0	401	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
54	TN	M		304300	Structures & Improvement - Treatment	SEC	390,460	(25,067)	0	15,018	16,298
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	124,940	0	0	2,661	5,878

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56	TN	M		304500	Structures & Improvement - General	SEC	33,321	0	0	377	1,315
57	TN	M		340200	Computer & Peripheral Equipment	SEC	6,028	0	0	132	0
58	TN	M		340300	Computer Software	SEC	199	0	0	4	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	2,254	0	0	95	5
60	TN	M		347000	Misc Equipment	SEC	12,962	0	0	820	253
61	TN	M		348000	Other Tangible Plant	SEC	228	0	0	12	11
62											
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	241,003	0	0	4,772	994
72	TN	Q		304200	Struct & Imp-Pumping	SEC	898,534	(91,878)	0	15,972	37,551
73	TN	Q		304300	Struct & Imp-Treatment	SEC	597,277	(125,250)	0	19,400	55,087
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0
75	TN	Q		304500	Structures & Improvement - General	SEC	61,239	0	0	692	277
76	TN	Q		304600	Struc &Imp-Offices	SEC	7,517	0	0	85	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
78	TN	Q		306000	Lake, River & Other Intakes	SEC	169,120	(49,616)	0	992	8,366
79	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
80	TN	Q		310000	Power Generation Equip	SEC	47,853	0	0	5,900	115
81	TN	Q		311200	Pump Eqp Electric	SEC	176,650	(175,720)	0	23	55,198
82	TN	Q		311500	Pumping Equipment Other	SEC	16,826	(442)	0	300	1,864
83	TN	Q		311520	Pumping Equipment SOS	SEC	2,004,276	(75,947)	0	35,288	49,244
84	TN	Q		320100	WT Equip Non-Media	SEC	3,529,082	(700,316)	0	30,834	692,811
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,303,002	(425,272)	0	295,707	468,812
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	23,679	(0)	0	493	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(2,165)	0	(27)	425
88	TN	Q		334100	Meters	SEC	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
90	TN	Q		340300	Computer Software	SEC	99,427	0	0	1,820	0
91	TN	Q		340330	Computer Software Other	SEC	977	0	0	18	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0
93	TN	Q		344000	Laboratory Equipment	SEC	4,899	(150,313)	0	(1,469)	1,274
94	TN	Q		345000	Power Operated Equipment	SEC	48,621	(11,283)	0	2,625	1,676
95	TN	Q		346190	Remote Control & Instrument	SEC	14,524	(3,100)	0	481	0
96	TN	Q		347000	Misc Equipment	SEC	37,188	(4,080)	0	2,096	3,306
97	TN	Q		348000	Other Tangible Plant	SEC	989	0	0	50	308
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
101	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	379,421	0	0	7,892	506,433
104	TN	R		330003	Tank Repainting	QIIP	790,243	(109,594)	0	75,416	230,209
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
106	TN	R		330200	Ground Level Tanks	QIIP	662,114	(446)	0	18,130	24,862
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
109			**Total Recurring Projects**								
110											

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111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115											
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
118											
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577
129	TN	I26-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0
130	TN	I26-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0
131	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	1,908,765	0	0	23,860	0
132	TN	I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	0	0	0	0	0
133	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	310,950	0	0	12,780	15,035
134	TN	I26-020040		320100	WT Equip Non-Media	SEC	133,264	0	0	1,453	0
135	TN	I26-020044	New Raw Water Intake Citico			SEC	0				
136	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	0	0	0	208,344
137	TN	I26-020045		320100	WT Equip Non-Media	QIIP	23	0	0	0	23,149
138	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0				
139	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	321,374	0	0	6,010	856
140	TN	I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	0				
141	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0				
142	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	0				
143	TN	I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	0				
144	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	0				
145	TN	I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	0				
146	TN	I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0	0	0	0	0
147	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478
148	TN	I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475
149	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0
150	TN	I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0
151	TN	I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279
152	TN	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0	0	0	0	0
153	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	24,100
154	TN	I26-050004		330200	Ground Level Tanks	SEC	234,540	(2,333)	0	6,362	0
155	TN	I26-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0
156	TN	I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0	0	0	0	0
157	TN	I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0	0	0	0	0
158	TN	I26-000001		311520	Pumping Equipment SOS	QIIP	0	0	0	0	0
159	TN	I26-000001		340200	Computer & Peripheral Equipment	QIIP	0	0	0	0	0
160											
161			(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$77,259,098**	**($7,597,817)**	**($2,378,870)**	**$1,894,586**	**$9,999,193**
162			projections based on project costs through 2019								
163					**Total DV Excluded:**		**$77,259,098**	**($7,597,817)**	**($2,378,870)**	**$1,894,586**	**$9,999,193**

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164		(2) From actual or estimated in-service data provided by the company.								
165				**Total Surcharge Amt:**		**$77,259,098**	**($7,597,817)**	**($2,378,870)**	**$1,894,586**	**$9,999,193**
166										
167				**SEC Total:**		**$27,746,290**	**($2,186,053)**	**$0**	**$791,792**	**$3,405,514**
168										
169				**EDI Total:**		**$1,982,068**	**($891)**	**($75,665)**	**$27,079**	**$1,686**
170										
171				**QIIP Total:**		**$47,530,740**	**($5,410,872)**	**($2,303,204)**	**$1,075,715**	**$6,591,993**

STRATEGIC CAPITAL EXPENDITURE PLAN
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Business Unit	Tennessee
Revision Date	October 22, 2018
Description	TN BP 2019-2023 SCEP

Business Unit	Rider	Business Unit No.	Project Title			2019 1	2	3	4	5	6
Tennessee	**None**	**DV**	**Projects Funded by Others**			**$10,000**	**$10,000**	**$50,000**	**$80,000**	**$150,000**	**$150,000**
Tennessee	EDI	A	Mains - New			30,000	30,000	105,000	105,000	105,000	100,000
Tennessee	QIIP	B	Mains - Replaced / Restored			90,000	100,000	125,000	150,000	185,000	260,000
Tennessee	QIIP	C	Mains - Unscheduled			154,667	154,417	154,667	154,667	129,667	129,667
Tennessee	QIIP	D	Mains - Relocated			15,000	20,000	30,000	30,000	30,000	25,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New			10,750	11,000	11,000	11,250	14,250	14,250
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced			26,625	26,875	26,875	52,125	52,125	52,125
Tennessee	None	G	Services and Laterals - New			92,667	92,667	93,417	97,417	97,667	97,667
Tennessee	QIIP	H	Services and Laterals - Replaced			54,000	55,250	56,200	57,200	63,200	65,300
Tennessee	None	I	Meters - New			22,416	22,516	22,516	22,516	22,516	22,516
Tennessee	QIIP	J	Meters - Replaced			251,433	251,433	301,433	501,433	501,433	502,418
Tennessee	None	K	ITS Equipment and Systems			150,663	163,137	200,975	163,137	201,865	206,975
Tennessee	SEC	L	SCADA Equipment and Systems			0	21,000	0	26,000	0	27,500
Tennessee	SEC	M	Security Equipment and Systems			12,500	12,500	12,500	12,500	12,500	12,500
Tennessee	None	N	Offices and Operations Centers			1,000	1,000	1,250	1,250	1,500	1,500
Tennessee	None	O	Vehicles			0	0	0	0	0	285,000
Tennessee	None	P	Tools and Equipment			2,750	3,000	26,000	3,500	3,500	31,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment			90,000	90,000	135,000	135,000	155,000	170,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting			0	0	0	250,000	250,000	250,000
Tennessee	None	S	Engineering Studies			2,500	2,500	5,000	5,000	5,000	5,000
			Total Recurring Projects			1,006,971	1,057,295	1,306,833	1,777,995	1,830,223	2,258,418
			ACQUISITIONS								
Tennessee											
			Total Acquisitions			**0**	**0**	**0**	**0**	**0**	**0**
			CENTRALLY SPONSORED PROJECTS								
			Total Centrally Sponsored Projects			**0**	**0**	**0**	**0**	**0**	**0**
			INVESTMENT PROJECTS	**Total**	**In Service Date**						
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)		9/1/2023						
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)		12/31/2018						
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)		11/30/2019						
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers		10/31/2019	221,998	250,948	252,558	259,782	262,010	283,396
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)		12/15/2019	166,963	305,341	334,505	363,856	369,799	400,700
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)		7/31/2023						
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)		10/1/2021						
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3		12/31/2019						
Tennessee	None	I26-020046	New Field Services Facility ($5)		12/31/2020	1,007	31,262	28,740	56,450	84,338	139,930
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd		12/31/2022						
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)		8/30/2023						
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)		7/1/2024						
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)		12/31/2017						
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)		9/15/2021						
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)		12/31/2017						
Tennessee	None	I226-05000x	New Operations Center - Whitwell		7/31/2019	22,513	33,524	44,534	50,039	39,029	33,524
Tennessee	None	I26-000002	Post Acquisition BD Capex								
			Total Investment Projects			**$412,481**	**$621,074**	**$660,336**	**$730,126**	**$755,175**	**$857,549**
			Contributions			(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
			Advances			(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)
			Total Refunds			29,167	29,167	29,167	29,167	29,167	29,167
			Gross			**$1,429,452**	**$1,688,369**	**$2,017,169**	**$2,588,121**	**$2,735,398**	**$3,265,967**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
			Net			**$1,380,285**	**$1,639,203**	**$1,968,003**	**$2,538,955**	**$2,686,231**	**$3,216,800**
			Gross minus Post Acq			**$1,429,452**	**$1,688,369**	**$2,017,169**	**$2,588,121**	**$2,735,398**	**$3,265,967**
						(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)
			Net minus Post Acq			**$1,380,285**	**$1,639,203**	**$1,968,003**	**$2,538,955**	**$2,686,231**	**$3,216,800**

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Unit	Tennessee
Revision Date	October 22, 2018
Description	TN BP 2019-2023 SCEP

U.S. $

Business Unit	Rider	Business Unit No.	Project Title	7	8	9	10	11	12	Total 2019
Tennessee	**None**	**DV**	**Projects Funded by Others**	**$90,000**	**$80,000**	**$80,000**	**$80,000**	**$120,000**	**$100,000**	**$1,000,000**
Tennessee	EDI	A	Mains - New	100,000	100,000	100,000	100,000	100,000	25,000	1,000,000
Tennessee	QIIP	B	Mains - Replaced / Restored	260,000	200,000	175,000	135,000	120,000	75,000	1,875,000
Tennessee	QIIP	C	Mains - Unscheduled	129,667	129,667	154,667	154,417	154,417	154,413	1,755,000
Tennessee	QIIP	D	Mains - Relocated	25,000	25,000	25,000	25,000	15,000	10,000	275,000
Tennessee	EDI	E	Hydrants, Valves, and Manholes - New	14,250	14,250	11,000	10,750	10,750	10,500	144,000
Tennessee	QIIP	F	Hydrants, Valves, and Manholes - Replaced	52,125	52,125	27,500	25,250	25,250	23,000	442,000
Tennessee	None	G	Services and Laterals - New	96,417	93,417	93,167	93,167	92,667	92,663	1,133,000
Tennessee	QIIP	H	Services and Laterals - Replaced	64,200	58,200	58,200	56,250	55,000	54,000	697,000
Tennessee	None	I	Meters - New	22,516	22,516	22,516	22,516	22,516	21,424	269,000
Tennessee	QIIP	J	Meters - Replaced	502,263	501,433	301,433	236,433	202,423	201,433	4,255,000
Tennessee	None	K	ITS Equipment and Systems	169,147	200,975	200,975	163,137	200,975	402,865	2,424,828
Tennessee	SEC	L	SCADA Equipment and Systems	0	27,500	0	20,000	0	20,000	142,000
Tennessee	SEC	M	Security Equipment and Systems	12,500	12,500	12,500	12,500	10,000	0	135,000
Tennessee	None	N	Offices and Operations Centers	2,000	1,500	1,000	1,000	1,000	1,000	15,000
Tennessee	None	O	Vehicles	0	45,000	285,000	0	0	0	615,000
Tennessee	None	P	Tools and Equipment	3,500	3,500	26,000	3,500	3,500	25,250	135,000
Tennessee	SEC	Q	Process Plant Facilities and Equipment	170,000	170,000	170,000	160,000	160,000	160,000	1,765,000
Tennessee	QIIP	R	Capitalized Tank Rehabilitation/Painting	250,000	125,000	0	0	0	0	1,125,000
Tennessee	None	S	Engineering Studies	5,000	5,000	5,000	5,000	2,500	2,500	50,000
										0
			Total Recurring Projects	1,878,585	1,787,583	1,668,958	1,223,920	1,175,998	1,279,048	18,251,828
			ACQUISITIONS							
Tennessee										0
			Total Acquisitions	**0**	**0**	**0**	**0**	**0**	**0**	0
			CENTRALLY SPONSORED PROJECTS							
										0
			Total Centrally Sponsored Projects	**0**	**0**	**0**	**0**	**0**	**0**	0
			INVESTMENT PROJECTS							
Tennessee	SEC	I26-020027	Construct 1.0MG Tank & 2500-16" ER ($1.5)							0
Tennessee	QIIP	I26-020034	Tennessee River Crossing ($2.5)							0
Tennessee	QIIP	I26-020038	Retire Basin 1 ($0.6)							0
Tennessee	QIIP	I26-020039	Repl Basin 2 & Plate Settlers	286,866	288,707	96,663	43,450	27,438	27,438	2,301,250
Tennessee	SEC	I26-020040	Chlorine Gas Conversion ($4.5)	348,180	350,429	242,550	194,560	181,551	116,214	3,374,646
Tennessee	QIIP	I26-020043	Energy Reduction and Efficiency ($0.87)							0
Tennessee	SEC	I26-020044	New Raw Water Intake Citico ($4)							0
Tennessee	QIIP	I26-020045	Remove Filter Bldg 3							0
Tennessee	None	I26-020046	New Field Services Facility ($5)	140,828	141,731	197,692	171,435	145,009	137,847	1,276,268
Tennessee	QIIP	I26-020048	Install 6,900 ft of 8-inch Main on Elder Mountain Rd							0
Tennessee	QIIP	I26-020049	Alvin York Hwy Main Replacement ($1.5)							0
Tennessee	SEC	I26-050001	Raw Water Intake Improvements Whitwell ($2)							0
Tennessee	SEC	I26-050002	Facility Upgrades at Whitwell WTP ($0.3)							0
Tennessee	SEC	I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)							0
Tennessee	SEC	I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)							0
Tennessee	None	I226-05000x	New Operations Center - Whitwell	33,524	0	0	0	0	0	256,686
Tennessee	None	I26-000002	Post Acquisition BD Capex						738,000	738,000
			Total Investment Projects	**$809,397**	**$780,866**	**$536,904**	**$409,445**	**$353,997**	**$1,019,499**	**$7,946,850**
			Contributions	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(240,000)
			Advances	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(58,333)	(700,000)
			Total Refunds	29,167	29,167	29,167	29,167	29,167	29,167	350,000
										0
			Gross	**$2,777,982**	**$2,648,450**	**$2,285,862**	**$1,713,365**	**$1,649,995**	**$2,398,546**	**$27,198,678**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net	**$2,728,815**	**$2,599,283**	**$2,236,696**	**$1,664,198**	**$1,600,829**	**$2,349,380**	**$26,608,678**
			Gross minus Post Acq	**$2,777,982**	**$2,648,450**	**$2,285,862**	**$1,713,365**	**$1,649,995**	**$1,660,546**	**$26,460,678**
				(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(49,167)	(590,000)
			Net minus Post Acq	**$2,728,815**	**$2,599,283**	**$2,236,696**	**$1,664,198**	**$1,600,829**	**$1,611,380**	**$25,870,678**

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

Tennessee American Water Company
Qualified Infrastructure Improvement Program Rider (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Reduction for Capitalized Performance Compensation

Year	Annual Performance Plan	Long Term Performance Plan	Total	Actual Amount of Performance Compensation Capitalized
2016	$464,044	$57,709	$521,753	$60,844
2015	267,852	38,811	306,663	46,737
2014	147,822	30,535	178,357	38,826
2013	143,533	34,638	178,171	67,630
Total	$1,023,251	$161,693	$1,184,944	$214,037

Year	50% of Annual Performance Plan	Percentage of Capitalized Wages	50% of APP multiplied by Labor Capitalization Rate	Actual Amount of Performance Compensation Capitalized	Adjustment to Capital for Performance Compensation	Revenue Reduction Calculation for 2013	Revenue Reduction Calculation for 2014 (1)	Revenue Reduction Calculation for 2015 (1)	Revenue Reduction Calculation for 2016 (1)	Revenue Reduction Calculation for 2017 (1)	Revenue Reduction Calculation for 2018 (1)	Revenue Reduction Calculation for 2019 (1)	Revenue Reduction Calculation for 2020 (2)	Revenue Reduction Calculation for 2021
2016	$232,022	29.33%	$68,052	$60,844	$0				$0	$0	$0	$0	$0	$0
2015	133,926	30.08%	40,285	46,737	6,452			6,452	6,452	6,452	6,452	6,452	6,452	6,452
2014	73,911	29.03%	21,456	38,826	17,370		17,370	17,370	17,370	17,370	17,370	17,370	17,370	17,370
2013	71,767	21.63%	15,523	67,630	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107
Total	$511,626		$145,316	$214,037	$75,929	$52,107	$69,477	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929

Pre-Tax Authorized Rate of Return:			9.454%	9.454%	9.454%	9.454%	9.454%	8.451%	8.451%	8.451%	8.451%	
Pre-Tax Reduction on Capitalized AIP:			4,926.38	6,568.57	7,178.58	7,178.58	7,178.58	6,417.07	6,417.07	6,417.07	6,417.07	
Depreciation Expense Reduction:	2.22%		1,154.17	1,538.91	1,681.83	1,681.83	1,681.83	1,681.83	1,681.83	1,681.83	1,681.83	composite rate based on 2016 actual depr expense over actual additions
Property and Franchise Taxes Reduction:			704.34	939.13	1,026.34	1,026.34	1,026.34	1,026.34	1,026.34	1,026.34	1,026.34	same as 2016 recon filing
Revenue Reduction:			6,784.89	9,046.61	9,886.74	9,886.74	9,886.74	9,125.23	9,125.23	9,125.23	9,125.23	
Revenue Taxes			3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	
Total Revenues with Revenue Taxes Reduction		$56,417.26	$7,008.54	$9,344.81	$10,212.63	$10,212.63	$10,212.63	$9,426.02	$9,426.02	$9,426.02	$9,426.02	
QIIP	48.36%	$4,558	$0	$0	$0	$0	$0	$0	$0	$0	$4,558	% from total actual revenue requirement filed for 2016 reconciliation
EDI	1.78%	168	0	0	0	0	0	0	0	0	168	% from total actual revenue requirement filed for 2016 reconciliation
SEC	49.86%	4,700	0	0	0	0	0	0	0	0	4,700	% from total actual revenue requirement filed for 2016 reconciliation
Total Revenues with Revenue Taxes Reduction in this Filing		$9,426	$0	$0	$0	$0	$0	$0	$0	$0	$9,426	

(1) These amounts from 2014-2019 have been zeroed out to reflect the revenue reduction being included in the 2019 reconciliation rate from docket #20-00028.
(2) These amounts from 2020 have been zeroed out to reflect the revenue reduction being included in the 2020 Capital Recovery Riders from Docket No. 19-00105

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

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

Business Unit No.	Account	Account Description	2017-2019 Additions	Portion of Account	2017-2019 Retirements	2017-2019 COR less salvage	3 Year Average Capital Rider Retirement %	3 Year Average Capital Rider COR less Salvage %
DV	331001	Transmission & Distribution Mains	$0	0.00%	$0	$0	0.00%	0.00%
DV	333000	Services	0	0.00%	0	0	0.00%	0.00%
DV	335000	Hydrants	0	0.00%	0	0	0.00%	0.00%
A	304400	Struct & Imp-Treatment-T&D	106,686	7.45%	0	0	0.00%	0.00%
A	331001	Transmission & Distribution Mains	1,292,654	90.31%	0	0	0.00%	0.00%
A	333000	Services	3,399	0.24%	0	0	0.00%	0.00%
A	334300	Meter Vaults	0	0.00%	0	0	0.00%	0.00%
A	335000	Hydrants	28,678	2.00%	0	0	0.00%	0.00%
B	331001	Transmission & Distribution Mains	4,778,901	88.62%	(466,111)	496,223	-9.75%	-106.46%
B	333000	Services	426,659	7.91%	(1,839)	10,346	-0.43%	-562.48%
B	335000	Hydrants	187,090	3.47%	0	15	0.00%	0.00%
C	331001	Transmission & Distribution Mains	4,943,531	100.00%	(1,062,595)	659,047	-21.49%	-62.02%
C	335000	Hydrants	11	0.00%	0	0	0.00%	0.00%
D	331001	Transmission & Distribution Mains	2,572,194	91.95%	(206,039)	34,917	-8.01%	-16.95%
D	333000	Services	44,195	1.58%	0	19,727	0.00%	0.00%
D	335000	Hydrants	181,070	6.47%	(3,563)	1,658	-1.97%	-46.53%
E	331001	Transmission & Distribution Mains	42,442	12.79%	0	0	0.00%	0.00%
E	335000	Hydrants	289,510	87.21%	(124)	1,087	-0.04%	-879.59%
F	331001	Transmission & Distribution Mains	79,972	9.37%	(5,450)	11,137	-6.81%	-204.37%
F	335000	Hydrants	773,554	90.63%	(154,710)	169,150	-20.00%	-109.33%
G	333000	Services	0	0.00%	0	0	0.00%	0.00%
H	331001	Transmission & Distribution Mains	0	0.00%	(8,141)	1,340	0.00%	-16.46%
H	333000	Services	1,177,523	64.74%	(147,745)	241,626	-12.55%	-163.54%
H	334100	Meters	15,873	0.87%	(2,635)	3,960	-16.60%	-150.31%
H	334200	Meter Installations	599,228	32.94%	(15,129)	18,845	-2.52%	-124.56%
H	334300	Meter Vaults	26,362	1.45%	0	5,119	0.00%	0.00%
I	334100	Meters	0	0.00%	0	0	0.00%	0.00%
I	334200	Meter Installations	0	0.00%	0	0	0.00%	0.00%
J	334100	Meters	5,008,788	54.44%	(1,805,925)	811,947	-36.06%	-44.96%
J	334200	Meter Installations	4,191,459	45.56%	(423,397)	466,554	-10.10%	-110.19%
K	340200	Computer & Peripheral Equipment	0	0.00%	0	0	0.00%	0.00%
L	304300	Structures & Improvement - Treatment	0	0.00%	(285)	0	0.00%	0.00%
L	320100	WT Equip Non-Media	0	0.00%	(6,003)	4,520	0.00%	-75.29%
L	340200	Computer & Peripheral Equipment	34,218	7.83%	0	2,449	0.00%	0.00%
L	340300	Computer Software	2,492	0.57%	0	0	0.00%	0.00%
L	346100	Comm Equip Non-Telephone	0	0.00%	0	0	0.00%	0.00%
L	346190	Remote Control & Instrument	400,559	91.60%	(88,666)	66,120	-22.14%	-74.57%
M	304100	Struct & Imp-Supply	20,271	4.68%	0	0	0.00%	0.00%

Tennessee American Water Company
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Retirements & Cost of Removal

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

Business Unit No.	Account	Account Description	2017-2019 Additions	Portion of Account	2017-2019 Retirements	2017-2019 COR less salvage	3 Year Average Capital Rider Retirement %	3 Year Average Capital Rider COR less Salvage %
M	304200	Struct & Imp-Pumping	0	0.00%	(17,678)	4,187	0.00%	-23.68%
M	304300	Structures & Improvement - Treatment	199,858	46.14%	(19,389)	14,852	-9.70%	-76.60%
M	304400	Struct & Imp-Treatment-T&D	81,294	18.77%	0	8,499	0.00%	0.00%
M	304500	Structures & Improvement - General	92,335	21.32%	0	4,274	0.00%	0.00%
M	340200	Computer & Peripheral Equipment	6,028	1.39%	0	0	0.00%	0.00%
M	340300	Computer Software	518	0.12%	0	0	0.00%	0.00%
M	346100	Comm Equip Non-Telephone	16,826	3.88%	0	17	0.00%	0.00%
M	347000	Misc Equipment	13,062	3.02%	0	363	0.00%	0.00%
M	348000	Other Tangible Plant	2,963	0.68%	0	145	0.00%	0.00%
N	304500	Structures & Improvement - General	0	0.00%	0	0	0.00%	0.00%
O	341100	Transportation Equip Lt Duty Trucks	0	0.00%	0	0	0.00%	0.00%
O	341200	Transportation Equip Hvy Duty Trucks	0	0.00%	0	0	0.00%	0.00%
O	341300	Transportation Equip Autos	0	0.00%	0	0	0.00%	0.00%
P	343000	Tools, Shop, Garage Equipment	0	0.00%	0	0	0.00%	0.00%
Q	304100	Struct & Imp-Supply	21,510	0.35%	0	781	0.00%	0.00%
Q	304200	Struct & Imp-Pumping	872,125	14.12%	(69,982)	34,788	-8.02%	-49.71%
Q	304300	Struct & Imp-Treatment	575,803	9.32%	(119,728)	52,964	-20.79%	-44.24%
Q	304400	Struct & Imp-Treatment-T&D	0	0.00%	0	0	0.00%	0.00%
Q	304500	Structures & Improvement - General	33,526	0.54%	0	0	0.00%	0.00%
Q	304600	Struc &Imp-Offices	7,517	0.12%	0	0	0.00%	0.00%
Q	304700	Struct & Imp-Store,Shop,Garage	0	0.00%	0	0	0.00%	0.00%
Q	306000	Lake, River & Other Intakes	144,874	2.35%	(49,616)	8,054	-34.25%	-16.23%
Q	309000	Supply Mains	0	0.00%	0	0	0.00%	0.00%
Q	310000	Power Generation Equip	46,179	0.75%	0	0	0.00%	0.00%
Q	311200	Pump Eqp Electric	241,114	3.90%	(123,662)	52,342	-51.29%	-42.33%
Q	311500	Pumping Equipment Other	38,447	0.62%	(1,724)	4,961	-4.48%	-287.81%
Q	311520	Pumping Equipment SOS	1,170,973	18.96%	(17,417)	41,907	-1.49%	-240.61%
Q	320100	WT Equip Non-Media	1,938,469	31.39%	(377,681)	527,176	-19.48%	-139.58%
Q	320200	Water Trmt Equip Filter Media	703,866	11.40%	(69,210)	102,857	-9.83%	-148.62%
Q	330000	Dist Reservoirs & Standpipes	23,679	0.38%	0	0	0.00%	0.00%
Q	331001	Transmission & Distribution Mains	0	0.00%	(2,261)	441	0.00%	-19.49%
Q	334100	Meters	0	0.00%	0	0	0.00%	0.00%
Q	340200	Computer & Peripheral Equipment	0	0.00%	0	0	0.00%	0.00%
Q	340300	Computer Software	99,427	1.61%	0	0	0.00%	0.00%
Q	340330	Computer Software Other	977	0.02%	0	0	0.00%	0.00%
Q	343000	Tools, Shop, Garage Equipment	0	0.00%	0	0	0.00%	0.00%
Q	344000	Laboratory Equipment	3,447	0.06%	(641)	242	-18.60%	-37.70%
Q	345000	Power Operated Equipment	92,762	1.50%	0	0	0.00%	0.00%
Q	346190	Remote Control & Instrument	11,023	0.18%	0	0	0.00%	0.00%
Q	347000	Misc Equipment	137,607	2.23%	(3,923)	2,516	-2.85%	-64.13%
Q	348000	Other Tangible Plant	12,858	0.21%	0	4,000	0.00%	0.00%
R	304300	Struct & Imp-Treatment	0	0.00%	0	0	0.00%	0.00%
R	304301	Struct & Imp-Treatment-Dpr Paint	0	0.00%	0	0	0.00%	0.00%
R	320100	WT Equip Non-Media	0	0.00%	0	0	0.00%	0.00%
R	320200	Water Trmt Equip Filter Media	0	0.00%	0	0	0.00%	0.00%
R	330000	Dist Reservoirs & Standpipes	314,957	14.25%	0	734,424	0.00%	0.00%
R	330003	Tank Repainting	445,354	20.15%	0	35,056	0.00%	0.00%

Tennessee American Water Company
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Retirements & Cost of Removal

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

Business Unit No.	Account	Account Description	2017-2019 Additions	Portion of Account	2017-2019 Retirements	2017-2019 COR less salvage	3 Year Average Capital Rider Retirement %	3 Year Average Capital Rider COR less Salvage %
R	330100	Elevated Tanks & Standpipes	0	0.00%	0	0	0.00%	0.00%
R	330200	Ground Level Tanks	1,449,487	65.59%	0	310,500	0.00%	0.00%
S	331001	Transmission & Distribution Mains	0	0.00%	0	0	0.00%	0.00%
		Total	$36,026,184		($5,271,268)	$4,971,137		

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

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

			Plant Additions		
Business Unit No.	Account	Account Description	Cumulative Additions 2014 - 2019	2014 - 2016 Additions	2017-2019 Additions
DV	331001	Transmission & Distribution Mains	$0	$0	$0
DV	333000	Services	0	0	0
DV	335000	Hydrants	0	0	0
A	304400	Struct & Imp-Treatment-T&D	106,686	0	106,686
A	331001	Transmission & Distribution Mains	1,890,230	597,576	1,292,654
A	333000	Services	9,153	5,754	3,399
A	334300	Meter Vaults	18,184	18,184	0
A	335000	Hydrants	53,379	24,701	28,678
B	331001	Transmission & Distribution Mains	7,301,268	2,522,367	4,778,901
B	333000	Services	604,523	177,865	426,659
B	335000	Hydrants	219,942	32,852	187,090
C	331001	Transmission & Distribution Mains	9,102,352	4,158,822	4,943,531
C	335000	Hydrants	4,990	4,979	11
D	331001	Transmission & Distribution Mains	4,117,675	1,545,482	2,572,194
D	333000	Services	45,530	1,335	44,195
D	335000	Hydrants	192,743	11,673	181,070
E	331001	Transmission & Distribution Mains	189,958	147,515	42,442
E	335000	Hydrants	331,202	41,693	289,510
F	331001	Transmission & Distribution Mains	220,762	140,790	79,972
F	335000	Hydrants	1,280,165	506,611	773,554
G	333000	Services	0	0	0
H	331001	Transmission & Distribution Mains	0	0	0
H	333000	Services	2,456,859	1,279,335	1,177,523
H	334100	Meters	20,844	4,971	15,873
H	334200	Meter Installations	599,228	0	599,228
H	334300	Meter Vaults	26,362	0	26,362
I	334100	Meters	0	0	0
I	334200	Meter Installations	0	0	0
J	334100	Meters	5,304,177	295,389	5,008,788
J	334200	Meter Installations	6,554,417	2,362,958	4,191,459
K	340200	Computer & Peripheral Equipment	0	0	0
L	304300	Structures & Improvement - Treatment	0	0	0
L	320100	WT Equip Non-Media	268,337	268,337	0
L	340200	Computer & Peripheral Equipment	83,550	49,331	34,218
L	340300	Computer Software	2,492	0	2,492
L	346100	Comm Equip Non-Telephone	41,119	41,119	0
L	346190	Remote Control & Instrument	968,142	567,583	400,559
M	304100	Struct & Imp-Supply	20,271	0	20,271

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

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

			Plant Additions		
Business Unit No.	Account	Account Description	Cumulative Additions 2014 - 2019	2014 - 2016 Additions	2017-2019 Additions
M	304200	Struct & Imp-Pumping	0	0	0
M	304300	Structures & Improvement - Treatment	390,766	190,909	199,858
M	304400	Struct & Imp-Treatment-T&D	125,084	43,791	81,294
M	304500	Structures & Improvement - General	98,528	6,193	92,335
M	340200	Computer & Peripheral Equipment	6,028	0	6,028
M	340300	Computer Software	518	0	518
M	346100	Comm Equip Non-Telephone	16,826	0	16,826
M	347000	Misc Equipment	13,062	0	13,062
M	348000	Other Tangible Plant	2,963	0	2,963
N	304500	Structures & Improvement - General	0	0	0
O	341100	Transportation Equip Lt Duty Trucks	0	0	0
O	341200	Transportation Equip Hvy Duty Trucks	0	0	0
O	341300	Transportation Equip Autos	0	0	0
P	343000	Tools, Shop, Garage Equipment	0	0	0
Q	304100	Struct & Imp-Supply	260,005	238,495	21,510
Q	304200	Struct & Imp-Pumping	1,247,339	375,214	872,125
Q	304300	Struct & Imp-Treatment	597,277	21,474	575,803
Q	304400	Struct & Imp-Treatment-T&D	25,679	25,679	0
Q	304500	Structures & Improvement - General	61,239	27,713	33,526
Q	304600	Struc &Imp-Offices	7,517	0	7,517
Q	304700	Struct & Imp-Store,Shop,Garage	0	0	0
Q	306000	Lake, River & Other Intakes	169,120	24,247	144,874
Q	309000	Supply Mains	9,862	9,862	0
Q	310000	Power Generation Equip	71,245	25,066	46,179
Q	311200	Pump Eqp Electric	262,175	21,062	241,114
Q	311500	Pumping Equipment Other	38,447	0	38,447
Q	311520	Pumping Equipment SOS	2,023,551	852,578	1,170,973
Q	320100	WT Equip Non-Media	3,808,825	1,870,356	1,938,469
Q	320200	Water Trmt Equip Filter Media	1,399,922	696,056	703,866
Q	330000	Dist Reservoirs & Standpipes	23,679	0	23,679
Q	331001	Transmission & Distribution Mains	0	0	0
Q	334100	Meters	0	0	0
Q	340200	Computer & Peripheral Equipment	0	0	0
Q	340300	Computer Software	99,427	0	99,427
Q	340330	Computer Software Other	977	0	977
Q	343000	Tools, Shop, Garage Equipment	3,294	3,294	0
Q	344000	Laboratory Equipment	4,899	1,452	3,447
Q	345000	Power Operated Equipment	134,248	41,485	92,762
Q	346190	Remote Control & Instrument	14,524	3,502	11,023
Q	347000	Misc Equipment	145,400	7,793	137,607
Q	348000	Other Tangible Plant	12,858	0	12,858
R	304300	Struct & Imp-Treatment	0	0	0
R	304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	0
R	320100	WT Equip Non-Media	259,932	259,932	0
R	320200	Water Trmt Equip Filter Media	52,740	52,740	0
R	330000	Dist Reservoirs & Standpipes	338,002	23,045	314,957
R	330003	Tank Repainting	783,521	338,167	445,354

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Retirements & Cost of Removal

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

			Plant Additions		
Business Unit No.	Account	Account Description	Cumulative Additions 2014 - 2019	2014 - 2016 Additions	2017-2019 Additions
R	330100	Elevated Tanks & Standpipes	90,599	90,599	0
R	330200	Ground Level Tanks	1,449,487	0	1,449,487
S	331001	Transmission & Distribution Mains	0	0	0
		Total	$57,334,797	$21,308,613	$36,026,184

Tennessee American Water
Residential Water Rates

		PRICE LEVELS - (Meter Based)									PRICES - (VOLUMES & NON-METER BASED FLAT FEES)											
Rate Category Descrip	Charge Type	5/8-METER	3/4-METER	1-METER	1.5-METER	2-METER	3-METER	4-METER	6-METER	8-METER	1 BlockLim1	1 Block$1	2 BlockLim2	2 Block$2	3 BlockLim3	3 Block$3	4 BlockLim4	4 Block$4	5 BlockLim5	5 Block$5	6 BlockLim6	6 Block$6
TN Lone Oak Water:Res	Flat rate										9999999999	$ 42.030000										
TN Lone Oak Water:Res	Quantity-based price										20	$ -	9999999999	$ 0.726550								
														-								
TN Suck Creek Water:Res	Meter-Based	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60	$ 30.60												
TN Suck Creek Water:Res	Quantity-based price										15	$ -	95	$ 0.607310	9999999999	$ 0.455510						
														-								
TN Chatt Water: Res	Meter-Based	$ 13.96	$ 23.45	$ 39.01	$ 78.05	$ 124.88	$ 234.52	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water: Res	Quantity-based price										30	$ 0.035660	486	$ 0.565550	3740	$ 0.355310	37400	$ 0.265640	112000	$ 0.203050	9999999999	$ 0.120570
														-								
TN Chatt Water Lookout Mtn.: Res	Meter-Based	$ 15.66	$ 23.45	$ 39.01	$ 78.05	$ 124.89	$ 234.14	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water Lookout Mtn.: Res	Quantity-based price										30	$ 0.132820	486	$ 0.728500	3740	$ 0.518260	37400	$ 0.361830	112000	$ 0.299910	9999999999	$ 0.217430
														-								
TN Chatt Water Lakeview: Res	Meter-Based	$ 15.66	$ 23.45	$ 39.00	$ 78.05	$ 124.88	$ 234.14	$ 390.25	$ 780.50	$ 1,248.77												
TN Chatt Water Lakeview: Res	Quantity-based price										30	$ 0.065640	486	$ 0.623240	3740	$ 0.413010	37400	$ 0.295160	112000	$ 0.232740	9999999999	$ 0.150270
														-								
TN -Whitwell Res WT INSIDE CITY	Quantity-based price										20	$ -	40	$ 0.480000	60	$ 0.456000	9999999999	$ 0.419000				
TN -Whitwell Res WT INSIDE CITY	Flat rate										9999999999	$ 20.450000										
														-								
TN Whitwell Res WT OUTSIDE CITY	Quantity-based price										20	$ -	40	$ 0.587000	60	$ 0.532000	9999999999	$ 0.437000				
TN Whitwell Res WT OUTSIDE CITY	Flat rate										9999999999	$ 23.370000										
														-								

*Data from prior capital rider filings.

Tennessee American Water Company
Pre Tax Rate of Return & Revenue Conversion Factors

Last Rate Order:			**Notes**
PTR = ((WCCE +WCPE) * PTRCF) + WCLTD +WSTD	**8.45145%**	**8.451452%**	Calculated Pre-tax Return based on capital structure ratios and cost rates
Reconciliation component	0.0000%		
Weighted Cost of Common Equity (WCCE)	3.4380000%	3.4380000%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Preferred Equity (WCPE)	0.0014790%	0.0014790%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Long-Term Debt (WCLTD)	3.7620130%	3.7620130%	From Settlement agreement Docket No. 12-00049
Weighted Cost of Short- Term Debt (WCSTD) (from Settlement agreement)	0.0330000%	0.0330000%	From Settlement agreement Docket No. 12-00049
Gross Revenue Conversion Factor (PTRCF): 1/(1-PPRT)(1-SIT)(1-FIT)	1.35382116	1.35382116	
PreTax ROR Conv. Factor			
State Excise Tax	6.5%	0.065	From Settlement agreement Docket No. 12-00049
Balance (1.0-.065)		0.935	
Fed Inc. Tax (.935*.21)	21.0%	0.19635	From Settlement agreement Docket No. 12-00049
Combined Tax Rate (.065 + .19635)		0.26135	
Balance (1.0-.26135)		0.73865	
PreTax ROR Conv. Factor		1.35382116	
Revenue Taxes:			
Uncol. Exp		1.057%	From Settlement Agreement - Does not include forfeited discounts
TRA Fee			From House Bill 191
GR Tax		3.000%	From Settlement Agreement
Forfeited Discounts		-0.866%	From Settlement Agreement
Total Rev. Taxes		**3.1910%**	
Projection of Annual Revenues from Last Rate Order:		$ 47,073,724	From Settlement agreement Docket No. 12-00049
Projection of Annual Sales from Last Order in 100 Gallons		100,589,065	From Settlement agreement Docket No. 12-00049
Property tax per Settlement Agreement	$ 2,757,695		From Settlement agreement Docket No. 12-00049
Propert tax base per Settlement Agreement	$ 250,455,533		From Settlement agreement Docket No. 12-00049
Property tax rate (Propetty tax divided by tax base)	1.101072%		
Franchise Fee rate per $100 of Net Investment	$ 0.25		From Settlement agreement Docket No. 12-00049
Franchise Fee % per $1 of Net Investment	0.25%		
	Ratio	**Cost Rate**	
Company Long Term Debt	52.94%	6.02%	From Settlement agreement Docket No. 12-00049
Company Short Term Debt	2.45%	1.00%	From Settlement agreement Docket No. 12-00049
Parent Long Term Debt	9.35%	6.15%	From Settlement agreement Docket No. 12-00049
Parent Short Term Debt	0.85%	1.00%	From Settlement agreement Docket No. 12-00049
Company Preferred Stock	0.00%	10.00%	From Settlement agreement Docket No. 12-00049
Company Common Equity	0.00%	0.00%	From Settlement agreement Docket No. 12-00049
Parent Preferred Stock	0.03%	4.93%	From Settlement agreement Docket No. 12-00049
Parent Common Equity	34.38%	10.00%	From Settlement agreement Docket No. 12-00049

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

		2012											
		1	2	3	4	5	6	7	8	9	10	11	12
	560815					(10,846)	(11,258)	(6,972)			(41,934)	(4,982)	(6,412)
GARDEN METER SETTINGS COST													
	560824					(516)	(526)	(228)					
NEW GARDEN METER COST													
						(1,912)							
		(3,486)	(2,324)	(15,672)	(11,231)								
Grand Total		(3,486)	(2,324)	(15,672)	(11,231)	(13,274)	(11,784)	(7,200)	-	-	(41,934)	(4,982)	(6,412)

*Amounts from subledger for
recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

		2013											
		1	2	3	4	5	6	7	8	9	10	11	12
	560815	(4,782)	(6,066)	(4,266)	(7,828)	(12,590)	(9,666)	(3,025)	(3,000)	(2,682)	(5,532)	(2,466)	3,750
GARDEN METER SETTINGS COST													
	560824											(2,400)	
NEW GARDEN METER COST													
Grand Total		(4,782)	(6,066)	(4,266)	(7,828)	(12,590)	(9,666)	(3,025)	(3,000)	(2,682)	(5,532)	(4,866)	3,750

*Amounts from subledger for recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

		2014											
		1	2	3	4	5	6	7	8	9	10	11	12
	560815	(2,212)	(600)										
GARDEN METER SETTINGS COST													
	560824		(5,362)	(7,716)	(4,650)	(13,261)		(1,800)					
NEW GARDEN METER COST													
Grand Total		(2,212)	(5,962)	(7,716)	(4,650)	(13,261)	-	(1,800)	-	-	-	-	-

*Amounts from subledger for recurring projects

Tennessee American Water Company
Contributions in Aid to Construction
12 Month History by Account

		2015												Grand Total
		1	2	3	4	5	6	7	8	9	10	11	12	
	560815													(143,369)
GARDEN METER SETTINGS COST														-
	560824						(81,388)							(117,847)
NEW GARDEN METER COST														-
														(1,912)
														(32,713)
Grand Total		-	-	-	-	-	(81,388)	-	-	-	-	-	-	(295,841)
													1/2 Average	(36,980.19)
*Amounts from subledger for recurring projects													Multiply by 3 for 1.5 years	(110,940.56)

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	301000	Organization	B01	Utility Plant Original Cost	A301	Organization	A3011	Organization
ASSC76	101000	302000	Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3021	Franchises
ASSC76	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	A310	Land & Land Rights SS	A3032	Land & Land Rights SS
ASSC76	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	A320	Land & Land Rights P	A3032	Land & Land Rights SS
ASSC76	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	A330	Land & Land Rights WT	A3033	Land & Land Rights WT
ASSC76	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303501	Land TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	A340	Land & Land Rights TD	A3034	Land & Land Rights TD
ASSC76	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3035	Land & Land Rights AG
ASSC76	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	A311	Struct & Improve SS	A3042	Struct & Improve SS
ASSC76	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	A321	Struct & Improve P	A3042	Struct & Improve SS
ASSC76	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304310	Struct & Imp WT Wste Hand	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304312	Struct & Imp WT WH Repain	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304350	Struct & Imp WT Sth Plt (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304392	Struct & Imp WT Wsh Wtr T	B01	Utility Plant Original Cost	A331	Struct & Improve WT	A3043	Struct & Improve WT
ASSC76	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	A341	Struct & Improve TD	A3044	Struct & Improve TD
ASSC76	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG

Tennessee American Water Company
NARUC Master Chart of Accounts

GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3045	Struct & Improve AG
ASSC76	101000	305000	Collect & Impounding	B01	Utility Plant Original Cost	A312	Collecting & Impounding	A3052	Collecting & Impounding
ASSC76	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	A313	Lake, River & Other Intak	A3062	Lake, River & Other Intak
ASSC76	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307016	Wells & Springs MA	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	307200	Wells Only (LI)	B01	Utility Plant Original Cost	A314	Wells & Springs	A3072	Wells & Springs
ASSC76	101000	308000	Infiltration Galleries &	B01	Utility Plant Original Cost	A315	Infilt Galleries & Tunnel	A3082	Infiltration Galleries &
ASSC76	101000	309000	Supply Mains	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309100	Supply Mains Nth Plt (STL	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309200	Supply Mains Ctrl Plt (ST	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309300	Supply Mains Sth Plt (STL	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	309400	Supply Mains Meramec Plt	B01	Utility Plant Original Cost	A316	Supply Mains	A3092	Supply Mains
ASSC76	101000	310000	Power Generation Equip	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310100	Power Generation Equip Ot	B01	Utility Plant Original Cost	A323	Other Power Prod Equip	A3102	Power Generation Equip
ASSC76	101000	310200	Boiler Plant Equipment P	B01	Utility Plant Original Cost	A322	Boiler Plant Equip	A3112	Pumping Equipment SS
ASSC76	101000	311100	Pump Equip Steam	B01	Utility Plant Original Cost	A324	Steam Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311200	Pump Equip Electric	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311210	Pump Equip Elec Pre46 (ST	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311220	Pump Equip Elec Post46 (S	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311230	Pump Equip Elec Boosters	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311250	Pump Equip Electric TD	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311260	Pump Equip Elec TD <=5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311270	Pump Equip Elec TD >5HP	B01	Utility Plant Original Cost	A325	Electric Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311300	Pump Equip Diesel	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311310	Pump Equip Diesel Stratma	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311320	Pump Equip Diesel Ctrl Pl	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311350	Pump Equip Diesel TD	B01	Utility Plant Original Cost	A326	Diesel Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311400	Pump Equip Hydraulic	B01	Utility Plant Original Cost	A327	Hydraulic Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311500	Pump Equip Other	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311501	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311502	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311503	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311504	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311507	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311508	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311509	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311510	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311511	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311512	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311513	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311514	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311515	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS
ASSC76	101000	311516	Pump Equip Other MA	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3112	Pumping Equipment SS

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	311520	Pumping Equipment SS	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311530	Pumping Equipment WT	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3113	Pumping Equipment WT
ASSC76	101000	311540	Pumping Equipment TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	311550	Pump Equip Other TD	B01	Utility Plant Original Cost	A328	Other Pump Equip	A3114	Pumping Equipment TD
ASSC76	101000	320100	WT Equip Non-Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320110	WT Equip Purification (LI	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320190	WT Equip Set Basin,Clear	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3203	Water Treatment Equipment
ASSC76	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	330400	Clearwell	B01	Utility Plant Original Cost	A342	Dist Reservoirs & Standpi	A3304	Dist Reservoirs & Standpi
ASSC76	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331611	TD Mains LJ 20in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains
ASSC76	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	A343	TD Mains	A3314	TD Mains

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ASSC76	101000	332000	Fire Mains	B01	Utility Plant Original Cost	A344	Fire Mains	A3314	TD Mains
ASSC76	101000	333000	Services	B01	Utility Plant Original Cost	A345	Services	A3334	Services
ASSC76	101000	334100	Meters	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334130	Meters Other	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	334200	Meter Installations	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	A347	Meter Installations	A3344	Meters & Meter Installati
ASSC76	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	A346	Meters	A3344	Meters & Meter Installati
ASSC76	101000	335000	Hydrants	B01	Utility Plant Original Cost	A348	Hydrants	A3354	Hydrants
ASSC76	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	A345	Services	A3364	Backflow Prevention Devic
ASSC76	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	A317	Other Water Source Plant	A3392	Other Plant & Equip SS
ASSC76	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	A332	Water Treatment Equip	A3393	Other Plant & Equip WT
ASSC76	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	A349	Other TD Plant	A3394	Other Plant & Equip TD
ASSC76	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3391	Other Plant & Equip Intan
ASSC76	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340300	Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3405	Office Furniture & Equip
ASSC76	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	A392	Transportation Equip	A3415	Transportation Equip
ASSC76	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3425	Stores Equipment
ASSC76	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3435	Tools, Shop, Garage Equip
ASSC76	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3445	Laboratory Equipment
ASSC76	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3455	Power Operated Equip
ASSC76	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	A397	Communication Equip	A3465	Communication Equip
ASSC76	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3475	Miscellaneous Equip
ASSC76	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3485	Other Tangible Plant
ASSC76	101000	351000	WW Organization	B01	Utility Plant Original Cost	A301	Organization	A3511	WW Organization
ASSC76	101000	352000	WW Franchises	B01	Utility Plant Original Cost	A302	Franchises & Consents	A3521	WW Franchises
ASSC76	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3521	WW Franchises
ASSC76	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	A350	WW Land & Ld Rights Coll	A3532	WW Land & Ld Rights Coll
ASSC76	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	A360	WW Land & Ld Rights SPP	A3533	WW Land & Ld Rights SPP
ASSC76	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	A370	WW Land & Ld Rights TDP	A3534	WW Land & Ld Rights TDP
ASSC76	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	A389	Land & Land Rights AG	A3537	WW Land & Ld Rights Gen

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC76	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	A351	WW Struct & Imp Coll	A3542	WW Struct & Imp Coll
ASSC76	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	A361	WW Struct & Imp SPP	A3543	WW Struct & Imp SPP
ASSC76	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	A371	WW Struct & Imp TDP	A3544	WW Struct & Imp TDP
ASSC76	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	A390	Struct & Improve AG	A3547	WW Struct & Imp Gen
ASSC76	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3552	WW Pwr Gen Equip Coll
ASSC76	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3553	WW Pwr Gen Equip SPP
ASSC76	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3554	WW Pwr Gen Equip TDP
ASSC76	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3555	WW Pwr Gen Equip RWTP
ASSC76	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3556	WW Pwr Gen Equip RWDP
ASSC76	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	A3521	WW Collection Sewers Forc	A3602	WW Collection Sewers Forc
ASSC76	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav
ASSC76	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	A352	WW Collecting Mains	A3612	WW Collection Sewers Grav
ASSC76	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	A3523	WW Special Coll Struct	A3622	WW Special Coll Struct
ASSC76	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	A353	WW Services Sewer	A3632	WW Services Sewer
ASSC76	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	A354	WW Flow Measuring Devices	A3642	WW Flow Measuring Devices
ASSC76	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	A355	WW Flow Measuring Install	A3652	WW Flow Measuring Install
ASSC76	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	A362	WW Receiving Wells	A3703	WW Receiving Wells
ASSC76	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	A363	WW Elec Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3713	WW Pumping Equipment
ASSC76	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380250	WW TD Equip Sldge Dig Tnk	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380350	WW TD Equip Sec Trmt Filt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	A372	WW TD Equipment	A3804	WW TD Equipment
ASSC76	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	A373	WW Plant Sewers	A3814	WW Plant Sewers
ASSC76	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	A374	WW Outfall Sewer Lines	A3824	WW Outfall Sewer Lines
ASSC76	101000	389100	WW Oth Plt & Misc Equip I	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	389200	WW Oth Plt & Misc Equip C	B01	Utility Plant Original Cost	A356	WW Other Equip Coll	A3892	WW Oth Plt&Misc Eq Coll
ASSC76	101000	389300	WW Oth Plt & Misc Equip S	B01	Utility Plant Original Cost	A365	WW Other Pump Equip SPP	A3893	WW Oth Plt&Misc Eq SPP
ASSC76	101000	389400	WW Oth Plt & Misc Equip T	B01	Utility Plant Original Cost	A375	WW Other TD Equip	A3894	WW Oth Plt&Misc Eq TDP
ASSC76	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	A303	Misc Intangible Plant	A3891	WW Oth Plt&Misc Eq Intang
ASSC76	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	A391	Office Furniture & Equip	A3907	WW Office Furniture & Equ
ASSC76	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	A392	Transportation Equip	A3917	WW Transportation Equip
ASSC76	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	A393	Stores Equipment	A3927	WW Stores Equip
ASSC76	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	A394	Tools, Shop, Garage Equip	A3937	WW Tools,Shop,Garage Equi
ASSC76	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	A395	Laboratory Equipment	A3947	WW Laboratory Equipment
ASSC76	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	A396	Power Oper Equipment	A3957	WW Power Operated Equip
ASSC76	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	A397	Communication Equip	A3967	WW Communications Equip
ASSC76	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	A398	Misc Equipment	A3977	WW Misc Equipment
ASSC76	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	A399	Other Tangible Property	A3987	WW Other Tangible Propert

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	301000	Organization	B01	Utility Plant Original Cost	B3011	Organization	B301	Organization
ASSC84	101000	302000	Franchises	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	302100	Franchises Amortizable	B01	Utility Plant Original Cost	B3021	Franchises	B302	Franchises and Consents
ASSC84	101000	303200	Land & Ld Rights SS	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303300	Land & Ld Rights P	B01	Utility Plant Original Cost	B3032	Land & Land Rights SS	B306	Land and Land Rights
ASSC84	101000	303400	Land & Ld Rights WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303410	Depletable Ld WT	B01	Utility Plant Original Cost	B3033	Land & Land Rights WT	B306	Land and Land Rights
ASSC84	101000	303500	Land & Ld Rights TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303501	Land TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303502	Rights of Way TD	B01	Utility Plant Original Cost	B3034	Land & Land Rights TD	B306	Land and Land Rights
ASSC84	101000	303600	Land & Land Rights AG	B01	Utility Plant Original Cost	B3035	Land & Land Rights AG	B306	Land and Land Rights
ASSC84	101000	304100	Struct & Imp SS	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304101	Struct & Imp SS-Millbury	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304102	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304103	Struct & Imp SS-Downing	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304104	Struct & Imp SS-Free St	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B311	Structures and Improvemen
ASSC84	101000	304200	Struct & Imp P	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304201	Struct & Imp Pumps (STL)	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304202	Struct & Imp Pump Booster	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304220	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304221	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304222	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304224	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304225	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304227	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304228	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304229	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304230	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304231	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304233	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304234	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304235	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304236	Struct & Imp P MA	B01	Utility Plant Original Cost	B3042	Struct & Improve SS	B321	Structures and Improvemen
ASSC84	101000	304300	Struct & Imp WT	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304301	Struct & Imp WT Depr Pntn	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304302	Struct & Imp WT Paint	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304310	Struct & Imp WT Wste Hand	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304312	Struct & Imp WT WH Repain	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304320	Struct & Imp WT Nth Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304321	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304322	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304323	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304324	Struct & Imp WT MA	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304330	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304340	Struct & Imp WT Ctrl Plt	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304350	Struct & Imp WT Sth Plt (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304360	Struct & Imp WT Meramec (	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304390	Struct & Imp WT Mix & Set	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304391	Struct & Imp WT Pur Bldg	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304392	Struct & Imp WT Wsh Wtr T	B01	Utility Plant Original Cost	B3043	Struct & Improve WT	B331	Structures and Improvemen
ASSC84	101000	304400	Struct & Imp TD	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304410	Struct & Imp TD Spec Cros	B01	Utility Plant Original Cost	B3044	Struct & Improve TD	B341	Structures and Improvemen
ASSC84	101000	304500	Struct & Imp AG	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304510	Struct & Imp AG Cap Lease	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304515	Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304520	Struct & Imp AG Masonry	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304600	Struct & Imp Offices	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304610	Gen Structures - HVAC	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304620	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	304621	Struct & Imp Leasehold	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304700	Struct & Imp Store,Shop,G	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	304800	Struct & Imp Misc	B01	Utility Plant Original Cost	B3045	Struct & Improve AG	B371	Structures and Improvemen
ASSC84	101000	305000	Collect & Impounding	B01	Utility Plant Original Cost	B3052	Collecting & Impounding	B312	Collecting and Impounding
ASSC84	101000	306000	Lake, River & Other Intak	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	306001	Intakes Leased	B01	Utility Plant Original Cost	B3062	Lake, River & Other Intak	B313	Lake, River and Other Int
ASSC84	101000	307000	Wells & Springs	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307001	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307002	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307003	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307004	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307005	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307006	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307007	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307008	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307010	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307011	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307012	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307013	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307014	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307016	Wells & Springs MA	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	307200	Wells Only (LI)	B01	Utility Plant Original Cost	B3072	Wells & Springs	B315	Wells
ASSC84	101000	308000	Infiltration Galleries &	B01	Utility Plant Original Cost	B3082	Infilt Galleries & Tunnel	B314	Springs and Tunnels
ASSC84	101000	309000	Supply Mains	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309100	Supply Mains Nth Plt (STL	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309200	Supply Mains Ctrl Plt (ST	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309300	Supply Mains Sth Plt (STL	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	309400	Supply Mains Meramec Plt	B01	Utility Plant Original Cost	B3092	Supply Mains	B316	Supply Mains
ASSC84	101000	310000	Power Generation Equip	B01	Utility Plant Original Cost	B3102	Power Generation Equip	B323	Other Power Production Eq
ASSC84	101000	310100	Power Generation Equip Ot	B01	Utility Plant Original Cost	B3102	Power Generation Equip	B323	Other Power Production Eq
ASSC84	101000	310200	Boiler Plant Equipment P	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B322	Boiler Plant Equipment
ASSC84	101000	311100	Pump Equip Steam	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311200	Pump Equip Electric	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311210	Pump Equip Elec Pre46 (ST	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311220	Pump Equip Elec Post46 (S	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311230	Pump Equip Elec Boosters	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311250	Pump Equip Electric TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311260	Pump Equip Elec TD <=5HP	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311270	Pump Equip Elec TD >5HP	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311300	Pump Equip Diesel	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311310	Pump Equip Diesel Stratma	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311320	Pump Equip Diesel Ctrl Pl	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311350	Pump Equip Diesel TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311400	Pump Equip Hydraulic	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311500	Pump Equip Other	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311501	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311502	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311503	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311504	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311507	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311508	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311509	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311510	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311511	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311512	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311513	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311514	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311515	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311516	Pump Equip Other MA	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	311520	Pumping Equipment SS	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311530	Pumping Equipment WT	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B332	Water Treatment Equipment
ASSC84	101000	311540	Pumping Equipment TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	311550	Pump Equip Other TD	B01	Utility Plant Original Cost	B3112	Pumping Equipment	B324	Pumping Equipment
ASSC84	101000	320100	WT Equip Non-Media	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320110	WT Equip Purification (LI	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320120	WT Equip Non-Med North (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320130	WT Equip Non Media Ctrl 1	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320140	WT Equip Non Media Ctrl 3	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320150	WT Equip Non Media Sth (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320160	WT Equip Non Media Mer (S	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320190	WT Equip Set Basin,Clear	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320191	WT Equip Filter Plant Pip	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320192	WT Equip Wash Water Tank	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320193	WT Equip Chemical Feed (I	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320200	WT Equip Filter Media	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320400	WT Equip Waste Handling (	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320500	WT Equip Pur Sys Lg (PA)	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	320502	WT Equip Pur Sys Lg Repai	B01	Utility Plant Original Cost	B3203	Water Treatment Equipment	B332	Water Treatment Equipment
ASSC84	101000	330000	Dist Reservoirs & Standpi	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330002	Dist Res & Stand Orig Pai	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330003	Dist Res & Stand Orig Rep	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330020	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330021	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330022	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330023	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330024	Dist Res & Stand MA	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330100	Elevated Tanks & Standpip	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330200	Ground Level Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330300	Below Grade Facilities	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	330400	Clearwell	B01	Utility Plant Original Cost	B3304	Dist Reservoirs & Standpi	B342	Resorviours and Tanks
ASSC84	101000	331001	TD Mains Not Classified b	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331002	TD Mains (CT)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331003	TD Mains Paving (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331100	TD Mains 4in & Less	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331101	TD Mains 4in & Less Nth (	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331200	TD Mains 6in to 8in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331210	TD Mains 6in to 10in (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331230	TD Mains 6in & Grtr (LI)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331300	TD Mains 10in to 16in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331350	TD Mains 12in & Grtr (TN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331400	TD Mains 18in & Grtr	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331500	TD Mains Bridgeport (CN)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331601	TD Mains AC 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331602	TD Mains CI <10in 1900-28	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331603	TD Mains CI <10in 1929-56	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331604	TD Mains CI <10in 1957-93	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331605	TD Mains CI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331606	TD Mains CI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331607	TD Mains DI 6in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331608	TD Mains DI 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331609	TD Mains DI 16in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331610	TD Mains Galve 1in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331611	TD Mains LJ 20in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331612	TD Main PL 6-8in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331613	TD Main PL 12in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331614	TD Main DI 4in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331615	TD Mains DI 24in	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu
ASSC84	101000	331616	TD Main DI 10in (STL)	B01	Utility Plant Original Cost	B3314	TD Mains	B343	Transmission and Distribu

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	332000	Fire Mains	B01	Utility Plant Original Cost	B3314	TD Mains	B344	Fire Mains
ASSC84	101000	333000	Services	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	334100	Meters	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334110	Meters Bronze Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334120	Meters Plastic Case	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334130	Meters Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334131	Meters Other-Rem Rdr Unts	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	334200	Meter Installations	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334201	Meter Installation Other	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B347	Meter Installations
ASSC84	101000	334300	Meter Vaults	B01	Utility Plant Original Cost	B3344	Meters & Meter Installati	B346	Meters
ASSC84	101000	335000	Hydrants	B01	Utility Plant Original Cost	B3354	Hydrants	B348	Hydrants
ASSC84	101000	336000	Backflow Prevention Devic	B01	Utility Plant Original Cost	B3334	Services	B345	Services
ASSC84	101000	339100	Other P/E Intangible	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	339200	Other P/E SS	B01	Utility Plant Original Cost	B3392	Other Plant & Equip SS	B317	Other Source of Supply Pl
ASSC84	101000	339300	Other P/E WT	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339400	Other P/E WT Res Hand Equ	B01	Utility Plant Original Cost	B3393	Other Plant & Equip WT	B332	Water Treatment Equipment
ASSC84	101000	339500	Other P/E TD	B01	Utility Plant Original Cost	B3394	Other Plant & Equip TD	B349	Other Transmission and Di
ASSC84	101000	339600	Other P/E CPS	B01	Utility Plant Original Cost	B3391	Other Plant & Equip Intan	B303	Other intangible Plant
ASSC84	101000	340100	Office Furniture & Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340200	Comp & Periph Equip	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340210	Comp & Periph Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340220	Comp & Periph Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340230	Comp & Periph Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340240	Comp & Periph Capital Lea	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340300	Computer Software	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340310	Comp Software Mainframe	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340315	Comp Software Special Dep	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340320	Comp Software Personal	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340325	Comp Software Customized	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340330	Comp Software Other	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340400	Data Handling Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340500	Other Office Equipment	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	340501	Other Off Equip MA	B01	Utility Plant Original Cost	B3405	Office Furniture & Equip	B372	Office Furniture and Equi
ASSC84	101000	341001	Trans Equip Not Classifie	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341100	Trans Equip Lt Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341200	Trans Equip Hvy Duty Trks	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341300	Trans Equip Autos	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	341400	Trans Equip Other	B01	Utility Plant Original Cost	B3415	Transportation Equip	B373	Transportation Equipment
ASSC84	101000	342000	Stores Equipment	B01	Utility Plant Original Cost	B3425	Stores Equipment	B374	Stores Equipment
ASSC84	101000	343000	Tools,Shop,Garage Equip	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	343100	Tools,Shop,Garage Equip O	B01	Utility Plant Original Cost	B3435	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	344000	Laboratory Equipment	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	344100	Laboratory Equip Other	B01	Utility Plant Original Cost	B3445	Laboratory Equipment	B375	Laboratory Equipment
ASSC84	101000	345000	Power Operated Equipment	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	345100	Power Oper Equip Other	B01	Utility Plant Original Cost	B3455	Power Operated Equip	B377	Power Operated Equipment
ASSC84	101000	346000	Comm Equip Not Classified	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346100	Comm Equip Non-Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346190	Remote Control & Instrume	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346200	Comm Equip Telephone	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	346300	Comm Equip Other	B01	Utility Plant Original Cost	B3465	Communication Equip	B376	Communication Equipment
ASSC84	101000	347000	Misc Equipment	B01	Utility Plant Original Cost	B3475	Miscellaneous Equip	B379	Other General Plant
ASSC84	101000	348000	Other Tangible Property	B01	Utility Plant Original Cost	B3485	Other Tangible Plant	B379	Other General Plant
ASSC84	101000	351000	WW Organization	B01	Utility Plant Original Cost	B3511	Organization SWR	B301	Organization
ASSC84	101000	352000	WW Franchises	B01	Utility Plant Original Cost	B3521	Franchises SWR	B302	Franchises and Consents
ASSC84	101000	352200	WW Other Intangible Plt	B01	Utility Plant Original Cost	B3521	Franchises SWR	B303	Other intangible Plant
ASSC84	101000	353200	WW Land & Ld Rights Coll	B01	Utility Plant Original Cost	B3532	Land & Ld Rights Coll SWR	B306	Land and Land Rights
ASSC84	101000	353300	WW Land & Ld Rights SPP	B01	Utility Plant Original Cost	B3533	Land & Ld Rights SPP SWR	B306	Land and Land Rights
ASSC84	101000	353400	WW Land & Ld Rights TDP	B01	Utility Plant Original Cost	B3534	Land & Ld Rights TDP SWR	B306	Land and Land Rights
ASSC84	101000	353500	WW Land & Ld Rights Gen	B01	Utility Plant Original Cost	B3535	Land & Ld Rights Gen SWR	B306	Land and Land Rights

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GMMCU	GMOBJ	GMSUB	GMDL01	GMR004	GMR00401	GMR021	GMR02101	GMR022	GMR02201
ASSC84	101000	354200	WW Struct & Imp Coll	B01	Utility Plant Original Cost	B3542	Struct & Imp Coll SWR	B311	Structures and Improvemen
ASSC84	101000	354300	WW Struct & Imp SPP	B01	Utility Plant Original Cost	B3543	Struct & Imp SPP SWR	B321	Structures and Improvemen
ASSC84	101000	354400	WW Struct & Imp TDP	B01	Utility Plant Original Cost	B3544	Struct & Imp TDP SWR	B341	Structures and Improvemen
ASSC84	101000	354500	WW Struct & Imp Gen	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354510	WW Struct & Imp Gen Lease	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354515	WW Struct & Imp AG Wood	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354520	WW Struct & Imp AG Masonr	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	354530	WW Struct & Imp AG Fencin	B01	Utility Plant Original Cost	B3545	Struct & Imp Gen SWR	B371	Structures and Improvemen
ASSC84	101000	355200	WW Pwr Gen Equip Coll	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355300	WW Pwr Gen Equip SPP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355400	WW Pwr Gen Equip TDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355500	WW Pwr Gen Equip RWTP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	355600	WW Pwr Gen Equip RWDP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B323	Other Power Production Eq
ASSC84	101000	360000	WW Collection Sewers Forc	B01	Utility Plant Original Cost	B3602	Collection Sewers Force S	B316	Supply Mains
ASSC84	101000	361100	WW Collecting Mains	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	361101	WW Collecting Mains Other	B01	Utility Plant Original Cost	B3612	Collection Sewers Gravity	B316	Supply Mains
ASSC84	101000	362000	WW Special Coll Struct	B01	Utility Plant Original Cost	B3622	Special Collecting Struct	B311	Structures and Improvemen
ASSC84	101000	363000	WW Services Sewer	B01	Utility Plant Original Cost	B3632	Services SWR	B345	Services
ASSC84	101000	364000	WW Flow Measuring Devices	B01	Utility Plant Original Cost	B3642	Flow Measuring Devices SW	B346	Meters
ASSC84	101000	365000	WW Flow Measuring Install	B01	Utility Plant Original Cost	B3652	Flow Measuring Install SW	B347	Meter Installations
ASSC84	101000	370000	WW Receiving Wells	B01	Utility Plant Original Cost	B3703	Receiving Wells SWR	B315	Wells
ASSC84	101000	371100	WW Pump Equip Elect	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371160	WW Pump Eq Elec <+5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371170	WW Pump Eq Elec >5HP	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371200	WW Pump Equip Oth Pwr	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	371300	WW Pump Equip Misc	B01	Utility Plant Original Cost	B3713	Pumping Equipment SWR	B324	Pumping Equipment
ASSC84	101000	380000	WW TD Equipment	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380050	WW TD Equip Grit Removal	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380100	WW TD Equip Sed Tanks/Acc	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380200	WW TD Equip Sldge/Effl Rm	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380250	WW TD Equip Sldge Dig Tnk	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380300	WW TD Equip Sldge Dry/Fil	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380350	WW TD Equip Sec Trmt Filt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380400	WW TD Equip Aux Effl Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380450	WW TD Equip Oth Sew Rem	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380500	WW TD Equip Chem Trmt Plt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380600	WW TD Equip Oth Disp	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380625	WW TD Equip Gen Trmt	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	380650	WW TD Equip Influent Lift	B01	Utility Plant Original Cost	B3804	Trmt & Disp Equipment SWR	B349	Other Transmission and Di
ASSC84	101000	381000	WW Plant Sewers	B01	Utility Plant Original Cost	B3814	Plant Sewers SWR	B343	Transmission and Distribu
ASSC84	101000	382000	WW Outfall Sewer Lines	B01	Utility Plant Original Cost	B3824	Outfall Sewer Lines	B343	Transmission and Distribu
ASSC84	101000	389100	WW Oth Plt & Misc Equip I	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	389200	WW Oth Plt & Misc Equip C	B01	Utility Plant Original Cost	B3892	Oth Plnt & Misc Equip Col	B317	Other Source of Supply Pl
ASSC84	101000	389300	WW Oth Plt & Misc Equip S	B01	Utility Plant Original Cost	B3893	Oth Plnt & Misc Equip SPP	B325	Other Pumping Plant
ASSC84	101000	389400	WW Oth Plt & Misc Equip T	B01	Utility Plant Original Cost	B3894	Oth Plnt & Misc Equip TDP	B349	Other Transmission and Di
ASSC84	101000	389600	WW Other P/E-CPS	B01	Utility Plant Original Cost	B3891	Oth Plnt & Misc Equip Int	B303	Other intangible Plant
ASSC84	101000	390000	WW Office Furniture & Equ	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390200	WW Computers & Peripheral	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	390300	WW Computer Software	B01	Utility Plant Original Cost	B3905	Other Furn & Equipment SW	B372	Office Furniture and Equi
ASSC84	101000	391000	WW Trans Equipment	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391100	WW Trans Equip Lt Dty Trk	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	391200	WW Trans Equip Hvy Dty Tr	B01	Utility Plant Original Cost	B3915	Transportation Equip SWR	B373	Transportation Equipment
ASSC84	101000	392000	WW Stores Equipment	B01	Utility Plant Original Cost	B3925	Stores Equipment SWR	B374	Stores Equipment
ASSC84	101000	393000	WW Tool Shop & Garage Equ	B01	Utility Plant Original Cost	B3935	Tools, Shop, Garage Equip	B378	Tools, Shop and Garage Eq
ASSC84	101000	394000	WW Laboratory Equipment	B01	Utility Plant Original Cost	B3945	Laboratory Equipment SWR	B375	Laboratory Equipment
ASSC84	101000	395000	WW Power Operated Equip	B01	Utility Plant Original Cost	B3955	Power Operated Equip SWR	B377	Power Operated Equipment
ASSC84	101000	396000	WW Communication Equip	B01	Utility Plant Original Cost	B3965	Communication Equip SWR	B376	Communication Equipment
ASSC84	101000	397000	WW Misc Equipment	B01	Utility Plant Original Cost	B3975	Miscellaneous Equip SWR	B379	Other General Plant
ASSC84	101000	398000	WW Other Tangible Plant	B01	Utility Plant Original Cost	B3985	Other Tangible Plant SWR	B390	Other Tangible Property

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rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
AFUDC	1026			1/1/2014 0:00	01/2014				
DEPRECIATION - Rate Area 26-00	26:252 271110:RA26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271120:RA26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271130:RA26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271140:RA26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271150:RA26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271160:RA26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271210:RA26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271230:RA26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271240:RA26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271250:RA26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:252 271260:RA26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	01/2006	0.00%	0.00%		0.00%
DEPRECIATION - Rate Area 26-00	26:271110:RA26-00	271110-CIAC-NT Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271110	1.25%
DEPRECIATION - Rate Area 26-00	26:271120:RA26-00	271120-CIAC-NT Ext Dep-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271120	1.25%
DEPRECIATION - Rate Area 26-00	26:271130:RA26-00	271130-CIAC-NT Fire Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.11%	0.00%	271130	1.11%
DEPRECIATION - Rate Area 26-00	26:271140:RA26-00	271140-CIAC-NT Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	7.03%	0.20%	271140	7.23%
DEPRECIATION - Rate Area 26-00	26:271150:RA26-00	271150-CIAC-NT Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.97%	0.33%	271150	2.30%
DEPRECIATION - Rate Area 26-00	26:271160:RA26-00	271160-CIAC-NT Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.25%	0.00%	271160	1.25%
DEPRECIATION - Rate Area 26-00	26:271210:RA26-00	271210-CIAC-Tax Mains-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.08%	0.17%	271210	1.25%
DEPRECIATION - Rate Area 26-00	26:271230:RA26-00	271230-CIAC-Tax Services-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.11%	0.00%	271230	1.11%
DEPRECIATION - Rate Area 26-00	26:271240:RA26-00	271240-CIAC-Tax Meters-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	7.03%	0.20%	271240	7.23%
DEPRECIATION - Rate Area 26-00	26:271250:RA26-00	271250-CIAC-Tax Hydrants-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	09/2012	1.97%	0.33%	271250	2.30%
DEPRECIATION - Rate Area 26-00	26:271260:RA26-00	271260-CIAC-Tax Other-Water - None	252/271-CAC/CIAC	1/1/2014 0:00	10/2008	1.25%	0.00%	271260	1.25%
DEPRECIATION - Rate Area 26-00	26:304100:RA26-00	304100-Struct & Imp-Supply - None	304.2-Struct & Imp-SS & PP	1/1/2014 0:00	10/2008	1.72%	0.26%	304100	1.98%
DEPRECIATION - Rate Area 26-00	26:304200:RA26-00	304200-Struct & Imp-Pumping - None	304.2-Struct & Imp-SS & PP	1/1/2014 0:00	10/2008	1.72%	0.26%	304200	1.98%
DEPRECIATION - Rate Area 26-00	26:304300:RA26-00	304300-Struct & Imp-Treatment - 304300-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	10/2008	3.57%	0.54%	304300	4.11%
DEPRECIATION - Rate Area 26-00	26:304301:RA26-00	304300-Struct & Imp-Treatment - 304301-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	10/2008	12.06%	0.00%	304301	12.06%
DEPRECIATION - Rate Area 26-00	26:304310:RA26-00	304300-Struct & Imp-Treatment - 304310-Struct & In	304.3-Struct & Imp-WT	1/1/2014 0:00	03/2012	3.57%	0.54%	304310	4.11%
DEPRECIATION - Rate Area 26-00	26:304330:RA26-00	304300-Struct & Imp-Treatment - 304330-Struc & Im	304.3-Struct & Imp-WT	1/1/2014 0:00	03/2012	3.57%	0.54%	304330	4.11%
DEPRECIATION - Rate Area 26-00	26:304400:RA26-00	304400-Struct & Imp-T&D - None	304.4-Struct & Imp-T&D	1/1/2014 0:00	10/2008	1.85%	0.28%	304400	2.13%
DEPRECIATION - Rate Area 26-00	26:304500:RA26-00	304500-Struct & Imp-General - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.98%	0.15%	304500	1.13%
DEPRECIATION - Rate Area 26-00	26:304510:RA26-00	304510-Struct & Imp-Cap Lease - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.00%	0.00%	304510	0.00%
DEPRECIATION - Rate Area 26-00	26:304600:RA26-00	304600-Struct & Imp-Offices - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.98%	0.15%	304600	1.13%
DEPRECIATION - Rate Area 26-00	26:304700:RA26-00	304700-Struct & Imp-Store,Shop,Gar - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.63%	0.10%	304700	0.73%
DEPRECIATION - Rate Area 26-00	26:304800:RA26-00	304800-Struct & Imp-Misc - None	304.5-Struct & Imp-GP	1/1/2014 0:00	10/2008	0.43%	0.06%	304800	0.49%
DEPRECIATION - Rate Area 26-00	26:306000:RA26-00	306000-Lake, River & Other Intakes - None	306.2-Lake, River & Oth Intakes	1/1/2014 0:00	10/2008	0.79%	0.04%	306000	0.83%
DEPRECIATION - Rate Area 26-00	26:309000:RA26-00	309000-Supply Mains - None	309.2-Supply Mains	1/1/2014 0:00	10/2008	1.87%	0.00%	309000	1.87%
DEPRECIATION - Rate Area 26-00	26:310000:RA26-00	310000-Power Generation Equip - None	310.2-Power Generation Equip	1/1/2014 0:00	10/2008	11.74%	0.59%	310000	12.33%
DEPRECIATION - Rate Area 26-00	26:311200:RA26-00	311200-Pump Eqp Electric - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	2.23%	0.22%	311200	2.45%
DEPRECIATION - Rate Area 26-00	26:311300:RA26-00	311300-Pump Eqp Diesel - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	2.27%	0.23%	311300	2.50%
DEPRECIATION - Rate Area 26-00	26:311500:RA26-00	311500-Pump Eqp Other - None	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	10/2008	1.66%	0.17%	311500	1.83%
DEPRECIATION - Rate Area 26-00	26:311520:RA26-00	311000-Pumping Equipment - 311520-Pump Eqp SOS	311.2-Pumping Equipment-SS & PP	1/1/2014 0:00	09/2012	1.66%	0.17%	311520	1.83%
DEPRECIATION - Rate Area 26-00	26:320100:RA26-00	320100-WT Equip Non-Media - None	320.3-Water Treatment Equip	1/1/2014 0:00	10/2008	0.99%	0.10%	320100	1.09%
DEPRECIATION - Rate Area 26-00	26:320200:RA26-00	320200-WT Equip Filter Media - None	320.3-Water Treatment Equip	1/1/2014 0:00	12/2008	30.31%	3.38%	320200	33.69%
DEPRECIATION - Rate Area 26-00	26:330000:RA26-00	330000-Dist Reservoirs & Standpipes - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	1.73%	0.35%	330000	2.08%
DEPRECIATION - Rate Area 26-00	26:330003:RA26-00	330003-Tank Repainting - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	11.08%	0.00%	330003	11.08%
DEPRECIATION - Rate Area 26-00	26:330100:RA26-00	330100-Elevated Tanks & Standpipes - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	2.28%	0.46%	330100	2.74%
DEPRECIATION - Rate Area 26-00	26:330200:RA26-00	330200-Ground Level Tanks - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	2.28%	0.46%	330200	2.74%
DEPRECIATION - Rate Area 26-00	26:330300:RA26-00	330300-Below Ground Tanks - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	04/2011	2.28%	0.46%	330300	2.74%
DEPRECIATION - Rate Area 26-00	26:330400:RA26-00	330400-Clearwell - None	330.4-Dist Res & Standpipes	1/1/2014 0:00	10/2008	1.38%	0.27%	330400	1.65%

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rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
DEPRECIATION - Rate Area 26-00	26:331001:RA26-00	331001-T&D Mains - 331001-TD Mains Not Classified	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331001	1.25%
DEPRECIATION - Rate Area 26-00	26:331100:RA26-00	331001-T&D Mains - 331100-TD Mains 4in & Less	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331100	1.25%
DEPRECIATION - Rate Area 26-00	26:331200:RA26-00	331001-T&D Mains - 331200-TD Mains 6in to 8in	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331200	1.25%
DEPRECIATION - Rate Area 26-00	26:331210:RA26-00	331001-T&D Mains - 331210-TD Mains 6in to 10in-TM	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331210	1.25%
DEPRECIATION - Rate Area 26-00	26:331300:RA26-00	331001-T&D Mains - 331300-TD Mains 10in to 16in	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331300	1.25%
DEPRECIATION - Rate Area 26-00	26:331350:RA26-00	331001-T&D Mains - 331350-TD Mains 12in & Grtr-T	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331350	1.25%
DEPRECIATION - Rate Area 26-00	26:331400:RA26-00	331001-T&D Mains - 331400-TD Mains 18in & Grtr	331.4-T&D Mains	1/1/2014 0:00	10/2008	1.08%	0.17%	331400	1.25%
DEPRECIATION - Rate Area 26-00	26:333000:RA26-00	333000-Services - None	333.4-Services	1/1/2014 0:00	10/2008	1.11%	0.00%	333000	1.11%
DEPRECIATION - Rate Area 26-00	26:334100:RA26-00	334100-Meters - 334100-Meters	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.26%	0.21%	334100	7.47%
DEPRECIATION - Rate Area 26-00	26:334110:RA26-00	334100-Meters - 334110-Meters Bronze Case	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334110	7.23%
DEPRECIATION - Rate Area 26-00	26:334120:RA26-00	334100-Meters - 334120-Meters Plastic Case	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334120	7.23%
DEPRECIATION - Rate Area 26-00	26:334130:RA26-00	334100-Meters - 334130-Meters Other	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334130	7.23%
DEPRECIATION - Rate Area 26-00	26:334131:RA26-00	334100-Meters - 334131-Meter Reading Units	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	7.03%	0.20%	334131	7.23%
DEPRECIATION - Rate Area 26-00	26:334200:RA26-00	334200-Meter Installations - None	334.4-Meters & Meter Installs	1/1/2014 0:00	10/2008	2.65%	0.08%	334200	2.73%
DEPRECIATION - Rate Area 26-00	26:334300:RA26-00	334300-Meter Vaults - None	334.4-Meters & Meter Installs	1/1/2016 0:00	01/2016	2.65%	0.08%	334300	2.73%
DEPRECIATION - Rate Area 26-00	26:335000:RA26-00	335000-Hydrants - None	335.4-Hydrants	1/1/2014 0:00	10/2008	1.97%	0.33%	335000	2.30%
DEPRECIATION - Rate Area 26-00	26:339200:RA26-00	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	1/1/2014 0:00	06/2009	4.68%	0.00%	339200	4.68%
DEPRECIATION - Rate Area 26-00	26:339600:RA26-00	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	1/1/2014 0:00	06/2009	10.00%	0.00%	339600	10.00%
DEPRECIATION - Rate Area 26-00	26:340100:RA26-00	340100-Office Furniture & Equip - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.39%	0.00%	340100	1.39%
DEPRECIATION - Rate Area 26-00	26:340200:RA26-00	340200-Comp & Periph Equip - 340200-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340200	2.19%
DEPRECIATION - Rate Area 26-00	26:340210:RA26-00	340200-Comp & Periph Equip - 340210-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340210	2.19%
DEPRECIATION - Rate Area 26-00	26:340220:RA26-00	340200-Comp & Periph Equip - 340220-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340220	2.19%
DEPRECIATION - Rate Area 26-00	26:340230:RA26-00	340200-Comp & Periph Equip - 340230-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	2.19%	0.00%	340230	2.19%
DEPRECIATION - Rate Area 26-00	26:340240:RA26-00	340200-Comp & Periph Equip - 340240-Comp & Peri	340.5-Office Furniture & Equip	1/1/2014 0:00	03/2010	2.19%	0.00%	340240	2.19%
DEPRECIATION - Rate Area 26-00	26:340300:RA26-00	340300-Computer Software - 340300-Computer Soft	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340300	1.83%
DEPRECIATION - Rate Area 26-00	26:340310:RA26-00	340300-Computer Software - 340310-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340310	1.83%
DEPRECIATION - Rate Area 26-00	26:340315:RA26-00	340300-Computer Software - 340315-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	11/2012	10.00%	0.00%	340315	10.00%
DEPRECIATION - Rate Area 26-00	26:340320:RA26-00	340300-Computer Software - 340320-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340320	1.83%
DEPRECIATION - Rate Area 26-00	26:340330:RA26-00	340300-Computer Software - 340330-Comp Softwar	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.83%	0.00%	340330	1.83%
DEPRECIATION - Rate Area 26-00	26:340400:RA26-00	340400-Data Handling Equipment - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	4.94%	0.00%	340400	4.94%
DEPRECIATION - Rate Area 26-00	26:340500:RA26-00	340500-Other Office Equipment - None	340.5-Office Furniture & Equip	1/1/2014 0:00	10/2008	1.39%	0.00%	340500	1.39%
DEPRECIATION - Rate Area 26-00	26:341100:RA26-00	341100-Trans Equip Lt Duty Trks - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	18.82%	-2.82%	341100	16.00%
DEPRECIATION - Rate Area 26-00	26:341200:RA26-00	341200-Trans Equip Hvy Duty Trks - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	19.55%	-2.93%	341200	16.62%
DEPRECIATION - Rate Area 26-00	26:341300:RA26-00	341300-Trans Equip Autos - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	13.39%	-2.01%	341300	11.38%
DEPRECIATION - Rate Area 26-00	26:341400:RA26-00	341400-Trans Equip Other - None	341.5-Transportation Equip	1/1/2014 0:00	10/2008	8.52%	-1.28%	341400	7.24%
DEPRECIATION - Rate Area 26-00	26:342000:RA26-00	342000-Stores Equipment - None	342.5-Stores Equipment	1/1/2014 0:00	05/2009	4.00%	0.00%	342000	4.00%
DEPRECIATION - Rate Area 26-00	26:343000:RA26-00	343000-Tools,Shop,Garage Equip - None	343.5-Tools, Shop & Garage Equip	1/1/2014 0:00	10/2008	6.89%	0.00%	343000	6.89%
DEPRECIATION - Rate Area 26-00	26:344000:RA26-00	344000-Laboratory Equipment - None	344.5-Laboratory Equipment	1/1/2014 0:00	10/2008	1.01%	0.00%	344000	1.01%
DEPRECIATION - Rate Area 26-00	26:345000:RA26-00	345000-Power Operated Equipment - None	345.5-Power Operated Equip	1/1/2014 0:00	09/2009	7.03%	0.00%	345000	7.03%
DEPRECIATION - Rate Area 26-00	26:346100:RA26-00	346100-Comm Equip Non-Telephone - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	4.21%	0.00%	346100	4.21%
DEPRECIATION - Rate Area 26-00	26:346190:RA26-00	346190-Remote Control & Instrument - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	4.21%	0.00%	346190	4.21%
DEPRECIATION - Rate Area 26-00	26:346200:RA26-00	346200-Comm Equip Telephone - None	346.5-Communication Equip	1/1/2014 0:00	10/2008	3.51%	0.00%	346200	3.51%
DEPRECIATION - Rate Area 26-00	26:347000:RA26-00	347000-Misc Equipment - None	347.5-Misc Equip	1/1/2014 0:00	10/2008	6.33%	0.00%	347000	6.33%
DEPRECIATION - Rate Area 26-00	26:348000:RA26-00	348000-Other Tangible Property - None	348.5-Other Tangible Plant	1/1/2014 0:00	10/2008	5.10%	0.00%	348000	5.10%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303502-Rights of V	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303500-Land & Ld	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303600-Land & Land Rights-General - None	303.5-Land & LR-GP	1/1/2014 0:00	01/2008	0.00%	0.00%	303600	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303300-Land & Land Rights-Pumping - None	303.2-Land & LR-SS & PP	1/1/2014 0:00	01/2008	0.00%	0.00%	303300	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303400-Land & Land Rights-Treatment - None	303.3-Land & LR-WT	1/1/2014 0:00	01/2008	0.00%	0.00%	303400	0.00%
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM	303500-Land & Land Rights-T&D - 303501-Land-TD	303.4-Land & LR-T&D	1/1/2014 0:00	01/2008	0.00%	0.00%	303500	0.00%

Tennessee American Water Company
Depreciation Rate Download
*rates from fixed asset system (subledger)

rate_type	depr_afudc_method	utility_sub_acct	naruc_acct	start_month	rate_eff_date	life_rate	cor_rate	utility account	Book Depr Rate
DEPRECIATION - Rate Area 26-00	26:Non Depreciable-Tennessee-AM0	301000-Organization - None	301.1-Organization	1/1/2014 0:00	01/2008	0.00%	0.00%	301000	0.00%
DEPRECIATION - Rate Area 26-02	26:339200:RA26-02	339200-Other P/E-Supply - None	339.2-Oth Plt & Misc Equip-SS/PP	1/1/2014 0:00	03/2012	4.68%	0.00%	339200	4.68%
DEPRECIATION - Rate Area 26-02	26:339600:RA26-02	339600-Other P/E-CPS - None	339.1-Oth Plt & Misc Equip-Int	1/1/2014 0:00	03/2012	10.00%	0.00%	339600	10.00%
DEPRECIATION - Rate Area 26-02	26:342000:RA26-02	342000-Stores Equipment - None	342.5-Stores Equipment	1/1/2014 0:00	03/2012	4.00%	0.00%	342000	4.00%
DEPRECIATION - Rate Area 26-02	26:345000:RA26-02	345000-Power Operated Equipment - None	345.5-Power Operated Equip	1/1/2014 0:00	03/2012	7.03%	0.00%	345000	7.03%

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Tennessee American Water
Capital Riders
Calculation of Total Revenue Requirement Check

Line Number	Description	2021 Capital Riders Company Totals	WKP 2021 In-Serviced SCEP Company Totals	Check
1	Additions Subject to SEC / EDI and QIIP:	$120,860,105	$120,860,105	$0
2	Plus: Cost of Removal less Salvage	15,708,964	15,708,964	0
3	Less: Contributions in Aid to Construction (CIAC)	2,420,351	2,420,351	0
4	Less: Deferred Income Taxes	14,079,234	14,079,234	0
5	Less: Accumulated Depreciation	9,790,703	9,790,703	0
6	Net Investment Supplied Additions:	$110,278,781	$110,278,781	$0
7				
8	Pre-Tax Rate of Return:	8.45145%	8.45145%	
9	Pre-Tax Return on Additions:	$9,320,159	$9,320,159	$0
10				
11	Depreciation Expense on SEC / EDI / QIIP Additions:	2,933,345	2,933,345	0
12				
13	Operational Expenses Related to Riders	0	0	0
14				
15	Property and Franchise Taxes Associated with SEC / EDI / QIIP:	1,465,722	1,465,722	0
16				
17	Total Revenues:	$13,719,226	$13,719,226	$0
18				
19	Revenue Taxes	3.191%	3.191%	
20	Total Revenues with Revenue Taxes	$14,171,436	$14,171,436	$0
21				
22	APP Revenue Reduction	(9,426)	(9,426)	0
23				
24	Revenues with Revenue Taxes & APP Reduction	$14,162,010	$14,162,010	$0
25				
26	Service Charge and Volumetric Revenues as Per Docket No. 12-00049	$47,073,724	$47,073,724	
27				
28	Percentage to Apply to Bill:	30.08%	30.08%	
29				

Tennessee American Water Company
Qualified Infrastructure Improvement Program (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Cumulative Plant Additions Reconciliation

				Cumulative Balances by Year For 2021										
Line No.	Rate Mechanism	Project ID	Project Description	2014 Actual Total Capital Expenditure Additions	2015 Actual Total Capital Expenditure Additions	2016 Actual Total Capital Expenditure Additions	2017 Actual Total Capital Expenditure Additions	2018 Actual Total Capital Expenditure Additions	2019 Actual Total Capital Expenditure Additions	2020 SCEP Total Capital Expenditure Additions	2021 SCEP Total Capital Expenditure Additions	Total Capital Expenditure Additions	Total 2021 In-Serviced Balance at Year-End	Total 2021 Average Plant Balance for Filing
1	QIIP	B	Mains - Replaced / Restored	$854,442	$1,139,159	$739,483	$2,873,538	$916,567	$1,602,546	$3,000,238	$2,383,223	$13,509,194	$13,509,194	$12,183,316
2		C	Mains - Unscheduled	979,105	901,601	2,283,095	1,845,229	1,353,636	1,744,677	1,700,000	1,565,000	12,372,343	12,372,343	11,619,712
3		D	Mains - Relocated	69,470	1,354,295	134,725	2,222,174	358,767	216,518	275,000	215,000	4,845,948	4,845,948	4,753,915
4		F	Hydrants, Valves, and Manholes - Replaced	240,583	291,442	115,377	170,118	200,383	483,025	510,188	486,000	2,497,115	2,497,115	2,243,732
5		H	Services and Laterals - Replaced	442,503	428,990	412,814	605,223	309,867	903,896	748,591	425,556	4,277,439	4,277,439	4,046,720
6		J	Meters - Replaced	661,479	1,110,106	886,761	1,753,719	2,288,597	5,157,932	1,533,973	1,341,618	14,734,185	14,734,185	13,930,877
7		R	Capitalized Tank Rehabilitation/Painting	2,360,061	563,571	(908,459)	1,087,213	421,707	700,878	2,647,939	1,026,210	7,899,120	7,899,120	7,144,157
8		I26-020028	Citico Plant Improvements Phase 1B ($8.6)	0	0	8,387,200	32,603	0	0	0	0	8,419,803	8,419,803	8,419,803
9		I26-020034	Tennessee River Crossing ($2.5)	0	0	0	0	0	4,345,679	0	0	4,345,679	4,345,679	4,345,679
10		I26-020045	Remove Filter Bldg 3	0	0	0	0	0	151	0	0	151	151	151
11		I26-020039	Repl Basin 2 & Plate Settlers	0	0	0	0	0	0	6,383,975	378,303	6,762,278	6,762,278	6,704,098
12		I26-020056	Retire Basin 2	0	0	0	0	0	0	0	0	0	0	0
13		I26-020059	Citico Yard Piping Modifications	0	0	0	0	0	1,404,598	0	0	1,404,598	1,404,598	1,404,598
14		I26-020060	Replace High Service Header Valve - Citico	0	0	0	0	0	0	0	2,137,498	2,137,498	2,137,498	493,269
15		I26-020062	Filter House #2 Rehab	0	0	0	0	0	0	0	0	0	0	0
16		I26-xxxxxx	Lookout Valley Redun - Citico Tank	0	0	0	0	0	0	0	2,480,302	2,480,302	2,480,302	190,792
17														
18														
19			QIIP Total	5,607,642	5,789,163	12,050,995	10,589,816	5,849,523	16,559,900	16,799,903	12,438,711	85,685,654	85,685,654	77,480,819
20														
21	EDI	A	Mains - New	0	470,769	175,447	338,353	534,427	558,637	300,000	275,616	2,653,249	2,653,249	2,567,921
22		E	Hydrants, Valves, and Manholes - New	62,504	75,734	50,970	70,004	66,740	195,208	125,000	124,499	770,659	770,659	707,776
23		I26-020063	River Gorge Dr Transmission Mains	0	0	0	0	0	0	1,108,100	0	1,108,100	1,108,100	1,108,100
24		I26-020064	River Gorge Booster Station	0	0	0	0	0	0	1,107,380	0	1,107,380	1,107,380	1,107,380
25														
26														
27			EDI Total	62,504	546,502	226,417	408,356	601,168	753,845	2,640,479	400,116	5,639,387	5,639,387	5,491,176
28														
29	SEC	L	SCADA Equipment and Systems	487,736	258,474	180,161	165,235	171,620	100,414	170,000	160,000	1,693,640	1,693,640	1,558,255
30		M	Security Equipment and Systems	6,193	131,615	103,084	157,018	160,946	115,189	154,800	154,800	983,645	983,645	901,528
31		Q	Process Plant Facilities and Equipment	659,218	2,595,889	990,220	3,152,185	1,195,921	1,828,077	1,560,000	1,025,000	13,006,511	13,006,511	12,473,818
32		I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	0	15,043,463	522,140	(18,995)	0	0	0	0	15,546,608	15,546,608	15,546,608
33		I26-050002	Facility Upgrades at Whitwell WTP ($0.3)	0	0	0	350,105	(140,251)	0	0	0	209,854	209,854	209,854
34		I26-050004	Replace 0.1 MG Storage Tank at Whitwell ($0.3)	0	0	0	0	301,967	0	0	0	301,967	301,967	301,967
35		I26-020040	Chlorine Gas Conversion	0	0	0	0	0	5,774,794	373,150	0	6,147,944	6,147,944	6,147,944
36		I26-020065	Replace North Traveling Screen	0	0	0	0	0	0	748,136	0	748,136	748,136	748,136
37														
38														
39			SEC Total	1,153,147	18,029,441	1,795,604	3,805,550	1,690,202	7,818,475	3,006,085	1,339,800	38,638,304	38,638,304	37,888,110
40														
41			Grand Total	$6,823,293	$24,365,106	$14,073,016	$14,803,722	$8,140,893	$25,132,220	$22,446,468	$14,178,626	$129,963,345	$129,963,345	$120,860,105
42														
43			From In-Service & SCEP Tabs						$25,132,220	$22,446,468	$14,178,626	$129,963,345	$129,963,345	$120,860,105
44														
45			Variance						$0	$0	$0	$0	$0	$0

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Ur Tennessee
Revision Date
Description

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior 2020 SCEP In-Serviced	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period 1	2	3	4	5
1			**RECURRING PROJECTS**											
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%	0	0	0	0	0	0
5														
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	7.5%	1	2.13%	129,045	129,045	131,421	135,521	141,835	148,359
7	TN	A		331001	Transmission & Distribution Mains	90.3%	1	1.25%	2,161,148	2,161,148	2,189,938	2,239,618	2,316,119	2,395,167
8	TN	A		333000	Services	0.2%	1	1.11%	9,866	9,866	9,941	10,072	10,273	10,481
9	TN	A		334300	Meter Vaults	0.0%	1	2.73%	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	2.0%	1	2.30%	59,390	59,390	60,028	61,131	62,828	64,582
11														
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.6%	1	1.25%	9,960,043	10,026,507	10,092,971	10,194,882	10,386,821	10,600,200
13	TN	B		333000	Services	7.9%	1	1.11%	841,898	847,832	853,765	862,864	880,000	899,051
14	TN	B		335000	Hydrants	3.5%	1	2.30%	324,031	326,633	329,235	333,225	340,739	349,093
15														
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	1	1.25%	10,802,349	10,966,531	11,140,176	11,301,392	11,420,646	11,536,200
17	TN	C		335000	Hydrants	0.0%	1	2.30%	4,994	4,994	4,994	4,995	4,995	4,995
18														
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.9%	1	1.25%	4,370,531	4,380,302	4,395,535	4,419,448	4,444,111	4,469,235
20	TN	D		333000	Services	1.6%	1	1.11%	49,874	50,042	50,304	50,715	51,138	51,570
21	TN	D		335000	Hydrants	6.5%	1	2.30%	210,543	211,231	212,303	213,987	215,723	217,491
22														
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	12.8%	1	1.25%	205,940	206,721	207,650	208,700	210,323	212,037
24	TN	E		335000	Hydrants	87.2%	1	2.30%	440,220	445,549	451,887	459,044	470,116	481,813
25														
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	9.4%	1	1.25%	268,565	270,730	273,472	276,564	280,767	284,846
27	TN	F		335000	Hydrants	90.6%	1	2.30%	1,742,550	1,763,498	1,790,014	1,819,932	1,860,587	1,900,040
28														
29	TN	G	Services and Laterals - New	333000	Services	0.0%	1	1.11%	0	0	0	0	0	0
30														
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%	0	0	0	0	0	0
32	TN	H		333000	Services	64.7%	1	1.11%	2,941,460	2,951,899	2,966,788	2,982,068	3,004,725	3,031,267
33	TN	H		334100	Meters	0.9%	1	7.47%	27,376	27,517	27,718	27,924	28,229	28,587
34	TN	H		334200	Meter Installations	32.9%	1	2.73%	845,836	851,149	858,726	866,501	878,032	891,538
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%	37,211	37,445	37,778	38,120	38,627	39,222
36														
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%	0	0	0	0	0	0
39														
40	TN	J	Meters - Replaced	334100	Meters	54.4%	1	7.47%	6,139,301	6,156,946	6,178,655	6,202,320	6,226,207	6,285,542
41	TN	J		334200	Meter Installations	45.6%	1	2.73%	7,253,266	7,268,032	7,286,198	7,306,002	7,325,991	7,375,643
42														
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%	0	0	0	0	0	0
44														
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0.0%	1	4.11%	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	0.0%	1	1.09%	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	7.8%	1	2.19%	96,853	96,853	96,853	96,853	96,853	96,853
48	TN	L		340300	Computer Software	0.6%	1	1.83%	3,461	3,461	3,461	3,461	3,461	3,461
49	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	91.6%	1	4.21%	1,123,870	1,123,870	1,123,870	1,123,870	1,123,870	1,123,870
51														
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.7%	1	1.98%	27,515	27,814	28,179	28,665	29,185	29,860
53	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	46.1%	1	4.11%	462,191	465,133	468,739	473,527	478,648	485,312
55	TN	M		304400	Struct & Imp-Treatment-T&D	18.8%	1	2.13%	154,137	155,334	156,800	158,748	160,831	163,542
56	TN	M		304500	Structures & Improvement - General	21.3%	1	1.13%	131,526	132,885	134,551	136,763	139,129	142,208
57	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%	8,183	8,271	8,380	8,525	8,679	8,880
58	TN	M		340300	Computer Software	0.1%	1	1.83%	703	711	720	733	746	763
59	TN	M		346100	Comm Equip Non-Telephone	3.9%	1	4.21%	22,839	23,086	23,390	23,793	24,224	24,785
60	TN	M		347000	Misc Equipment	3.0%	1	6.33%	17,729	17,922	18,157	18,470	18,805	19,240
61	TN	M		348000	Other Tangible Plant	0.7%	1	5.10%	4,022	4,066	4,119	4,190	4,266	4,365
62														

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

STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM

Business Ur Tennessee
Revision Date
Description

Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior 2020 SCEP In-Serviced	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period 1	2	3	4	5
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%	0	0	0	0	0	0
64														
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%	0	0	0	0	0	0
68														
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%	0	0	0	0	0	0
70														
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	0.3%	1	1.98%	265,438	265,699	265,960	266,221	266,483	266,744
72	TN	Q		304200	Struct & Imp-Pumping	14.1%	1	1.98%	1,467,623	1,478,213	1,488,804	1,499,395	1,509,985	1,520,576
73	TN	Q		304300	Struct & Imp-Treatment	9.3%	1	4.11%	742,715	749,708	756,700	763,692	770,684	777,676
74	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	0.5%	1	1.13%	69,707	70,114	70,521	70,928	71,336	71,743
76	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%	9,415	9,507	9,598	9,689	9,780	9,872
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	2.3%	1	0.83%	205,713	207,472	209,231	210,991	212,750	214,509
79	TN	Q		309000	Supply Mains	0.0%	1	1.87%	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	0.7%	1	12.33%	82,910	83,470	84,031	84,592	85,153	85,713
81	TN	Q		311200	Pump Eqp Electric	3.9%	1	2.45%	323,077	326,005	328,932	331,860	334,788	337,716
82				311500	Pumping Equipment Other	0.6%	1	1.83%	48,158	48,624	49,091	49,558	50,025	50,492
83	TN	Q		311520	Pumping Equipment SOS	19.0%	1	1.83%	2,319,319	2,333,539	2,347,758	2,361,978	2,376,198	2,390,417
84	TN	Q		320100	WT Equip Non-Media	31.4%	1	1.09%	4,298,450	4,321,990	4,345,529	4,369,069	4,392,609	4,416,148
85	TN	Q		320200	Water Trmt Equip Filter Media	11.4%	1	33.69%	1,577,707	1,586,254	1,594,801	1,603,349	1,611,896	1,620,443
86	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%	29,660	29,948	30,235	30,523	30,810	31,098
87	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%	0	0	0	0	0	0
88	TN	Q		334100	Meters	0.0%	1	7.47%	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	1.6%	1	1.83%	124,541	125,748	126,956	128,163	129,370	130,578
91	TN	Q		340330	Computer Software Other	0.0%	1	1.83%	1,224	1,236	1,248	1,260	1,272	1,284
92	TN	Q		343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%	5,770	5,812	5,853	5,895	5,937	5,979
94	TN	Q		345000	Power Operated Equipment	1.5%	1	7.03%	157,678	158,804	159,931	161,057	162,183	163,310
95	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%	17,309	17,442	17,576	17,710	17,844	17,978
96	TN	Q		347000	Misc Equipment	2.2%	1	6.33%	180,158	181,829	183,500	185,171	186,842	188,513
97	TN	Q		348000	Other Tangible Plant	0.2%	1	5.10%	16,106	16,262	16,418	16,574	16,730	16,887
98														
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	14.3%	1	2.08%	715,406	715,406	715,406	715,406	715,406	715,406
104	TN	R		330003	Tank Repainting	20.2%	1	11.08%	1,317,176	1,317,176	1,317,176	1,317,176	1,317,176	1,317,176
105	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	65.6%	1	2.74%	3,186,367	3,186,367	3,186,367	3,186,367	3,186,367	3,186,367
107														
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%	0	0	0	0	0	0
109			**Total Recurring Projects**											
110														
111			**ACQUISITIONS**											
112														

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Line #	Business Unit No.	Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior 2020 SCEP In-Serviced	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period 1	2	3	4	5
113		**Total Acquisitions**											
114													
115		**CENTRALLY SPONSORED PROJECTS**											
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%	0					
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%	0					
118		**Total Centrally Sponsored Projects**											
119													
120		**INVESTMENT PROJECTS**											
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%	207,335	207,335	207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%	0	0	0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%	0	0	0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%	0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment		11/1/2015	6.33%	5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%	6,383,975	6,510,523	6,635,998	6,762,278	6,762,278	6,762,278
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico				3/15/2024		0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%	0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%	151	151	151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%	0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%	0	0	0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%	0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%	748,136	748,136	748,136	748,136	748,136	748,136
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%	0	0	0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024		0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%	0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%	0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%	25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%	171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%	13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022		0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%	58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%	234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%	8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%	0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%	0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%	0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%	0	0	0	0	0	0
160													
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**				**$115,784,719**					
162		projections based on project costs through 2020.											
163				**Total DV Excluded:**				**$115,784,719**					
164		(2) From prior docket #s and sourced accounts.											
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**				**$115,784,719**					
166													
167				**SEC Total:**				**$37,298,504**					
168													
169				**EDI Total:**				**$5,239,271**					
170													
171				**QIIP Total:**				**$73,246,943**					

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Line #	Business Unit No.		Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period						
						6	7	8	9	10	11	12
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0	0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	149,218	149,578	149,587	149,587	149,587	149,587	149,587
7	TN	A		331001	Transmission & Distribution Mains	2,405,575	2,409,933	2,410,046	2,410,046	2,410,046	2,410,046	2,410,046
8	TN	A		333000	Services	10,509	10,520	10,520	10,520	10,520	10,520	10,520
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	64,812	64,909	64,912	64,912	64,912	64,912	64,912
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	10,821,747	11,065,449	11,296,235	11,520,343	11,722,839	11,901,568	12,072,026
13	TN	B		333000	Services	918,830	940,588	961,192	981,201	999,280	1,015,236	1,030,455
14	TN	B		335000	Hydrants	357,766	367,307	376,342	385,116	393,043	400,040	406,714
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	11,641,387	11,744,776	11,852,929	11,961,318	12,070,060	12,186,203	12,367,346
17	TN	C		335000	Hydrants	4,996	4,996	4,996	4,996	4,997	4,997	4,997
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,491,745	4,513,783	4,537,603	4,561,519	4,566,645	4,568,065	4,568,218
20	TN	D		333000	Services	51,957	52,335	52,745	53,156	53,244	53,268	53,271
21	TN	D		335000	Hydrants	219,076	220,627	222,304	223,988	224,349	224,449	224,459
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	213,802	215,568	217,351	218,693	219,963	221,026	221,858
24	TN	E		335000	Hydrants	493,850	505,896	518,058	527,214	535,877	543,125	548,801
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	289,474	294,120	299,059	303,799	308,069	311,111	314,101
27	TN	F		335000	Hydrants	1,944,807	1,989,744	2,037,513	2,083,366	2,124,673	2,154,098	2,183,014
28												
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0	0
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
32	TN	H		333000	Services	3,060,136	3,092,504	3,119,194	3,145,735	3,171,629	3,194,287	3,216,944
33	TN	H		334100	Meters	28,976	29,412	29,772	30,130	30,479	30,784	31,090
34	TN	H		334200	Meter Installations	906,229	922,701	936,283	949,790	962,967	974,497	986,027
35	TN	H		334300	Meter Vaults	39,868	40,593	41,190	41,784	42,364	42,871	43,378
36												
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0	0
39												
40	TN	J	Meters - Replaced	334100	Meters	6,362,305	6,442,879	6,523,453	6,649,213	6,758,097	6,826,150	6,869,703
41	TN	J		334200	Meter Installations	7,439,880	7,507,306	7,574,732	7,679,972	7,771,088	7,828,035	7,864,482
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
44												
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	96,853	96,853	96,853	96,853	101,026	105,200	109,373
48	TN	L		340300	Computer Software	3,461	3,461	3,461	3,461	3,765	4,069	4,372
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	1,123,870	1,123,870	1,123,870	1,123,870	1,172,726	1,221,581	1,270,438
51												
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	30,547	31,490	32,448	33,173	33,881	34,401	34,760
53	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	492,077	501,380	510,828	517,969	524,948	530,083	533,616
55	TN	M		304400	Struct & Imp-Treatment-T&D	166,294	170,078	173,921	176,825	179,664	181,753	183,190
56	TN	M		304500	Structures & Improvement - General	145,333	149,632	153,996	157,296	160,520	162,892	164,524
57	TN	M		340200	Computer & Peripheral Equipment	9,084	9,365	9,650	9,865	10,076	10,230	10,337
58	TN	M		340300	Computer Software	781	805	829	848	866	879	888
59	TN	M		346100	Comm Equip Non-Telephone	25,355	26,138	26,933	27,534	28,122	28,554	28,852
60	TN	M		347000	Misc Equipment	19,683	20,291	20,908	21,375	21,831	22,166	22,397
61	TN	M		348000	Other Tangible Plant	4,465	4,603	4,743	4,849	4,953	5,029	5,081
62												

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Line #		Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period						
						6	7	8	9	10	11	12
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0	0
64												
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0	0
68												
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0	0
70												
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	267,005	267,266	267,702	268,137	268,485	268,834	269,008
72	TN	Q		304200	Struct & Imp-Pumping	1,531,166	1,541,757	1,559,408	1,577,059	1,591,180	1,605,300	1,612,361
73	TN	Q		304300	Struct & Imp-Treatment	784,669	791,661	803,315	814,968	824,291	833,614	838,276
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	72,150	72,557	73,236	73,914	74,457	75,000	75,271
76	TN	Q		304600	Struc &Imp-Offices	9,963	10,054	10,206	10,359	10,480	10,602	10,663
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	216,268	218,028	220,960	223,892	226,238	228,583	229,756
79	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	86,274	86,835	87,770	88,704	89,452	90,200	90,573
81	TN	Q		311200	Pump Eqp Electric	340,644	343,572	348,452	353,332	357,236	361,140	363,092
82				311500	Pumping Equipment Other	50,959	51,426	52,204	52,982	53,604	54,227	54,538
83	TN	Q		311520	Pumping Equipment SOS	2,404,637	2,418,857	2,442,556	2,466,255	2,485,215	2,504,174	2,513,654
84	TN	Q		320100	WT Equip Non-Media	4,439,688	4,463,228	4,502,460	4,541,693	4,573,079	4,604,466	4,620,159
85	TN	Q		320200	Water Trmt Equip Filter Media	1,628,991	1,637,538	1,651,784	1,666,029	1,677,426	1,688,822	1,694,520
86	TN	Q		330000	Dist Reservoirs & Standpipes	31,386	31,673	32,152	32,632	33,015	33,398	33,590
87	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	131,785	132,993	135,005	137,017	138,627	140,237	141,042
91	TN	Q		340330	Computer Software Other	1,295	1,307	1,327	1,347	1,363	1,379	1,386
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	6,021	6,063	6,133	6,202	6,258	6,314	6,342
94	TN	Q		345000	Power Operated Equipment	164,436	165,563	167,440	169,318	170,820	172,322	173,072
95	TN	Q		346190	Remote Control & Instrument	18,112	18,246	18,469	18,692	18,870	19,049	19,138
96	TN	Q		347000	Misc Equipment	190,184	191,855	194,640	197,425	199,653	201,881	202,995
97	TN	Q		348000	Other Tangible Plant	17,043	17,199	17,459	17,719	17,927	18,136	18,240
98												
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	715,406	715,406	751,038	786,670	822,302	857,934	861,669
104	TN	R		330003	Tank Repainting	1,317,176	1,317,176	1,367,560	1,417,944	1,468,328	1,518,712	1,523,994
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	3,186,367	3,186,367	3,350,351	3,514,336	3,678,320	3,842,304	3,859,496
107												
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
109			**Total Recurring Projects**									
110												
111			**ACQUISITIONS**									
112												

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #	Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2021 Capex, by Period						
					6	7	8	9	10	11	12
113		**Total Acquisitions**									
114											
115		**CENTRALLY SPONSORED PROJECTS**									
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate							
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate							
118		**Total Centrally Sponsored Projects**									
119											
120		**INVESTMENT PROJECTS**									
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335	207,335
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
125	TN I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541
129	TN I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278	6,762,278
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media	151	151	151	151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0	0	0	2,137,498	2,137,498	2,137,498
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100	1,108,100
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380	1,107,380
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	748,136	748,136	748,136	748,136	748,136	748,136	748,136
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0	0	2,480,302
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
160											
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$129,963,345**
162		projections based on project costs through 2020.									
163				**Total DV Excluded:**							**$129,813,758**
164		(2) From prior docket #s and sourced accounts.									
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**							**$129,963,345**
166											
167				**SEC Total:**							**$38,638,304**
168											
169				**EDI Total:**							**$5,639,387**
170											
171				**QIIP Total:**							**$85,685,654**

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Line #	Business Unit No.		Project Title	Account	Account Description	Surcharge	2021 Average Plant in Service	2021 Average Retires (Replacement Projects Only)	2021 Average CIAC	2021 Depreciation Expense	2021 Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	143,228	0	0	3,051	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,332,990	0	0	29,162	0
8	TN	A		333000	Services	EDI	10,318	0	0	115	0
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0
10	TN	A		335000	Hydrants	EDI	63,202	0	0	1,454	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	10,897,049	(922,626)	0	124,680	914,144
13	TN	B		333000	Services	QIIP	925,553	(3,265)	0	10,237	62,133
14	TN	B		335000	Hydrants	QIIP	360,714	(1,386)	0	8,265	641
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	11,614,716	(1,716,709)	(3,491)	123,681	1,409,697
17	TN	C		335000	Hydrants	QIIP	4,996	0	0	115	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,483,596	(359,404)	(2,138,244)	24,824	158,244
20	TN	D		333000	Services	QIIP	51,817	0	(29,877)	244	68,688
21	TN	D		335000	Hydrants	QIIP	218,502	(68,199)	(118,055)	742	1,885
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	213,818	0	0	2,673	0
24	TN	E		335000	Hydrants	EDI	493,958	(1,071)	(111,457)	8,773	2,595
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	290,360	(26,729)	0	3,295	62,257
27	TN	F		335000	Hydrants	QIIP	1,953,372	(327,510)	(19,227)	36,953	318,988
28											
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(8,141)	0	(102)	1,340
32	TN	H		333000	Services	QIIP	3,067,587	(252,822)	0	31,244	682,642
33	TN	H		334100	Meters	QIIP	29,076	(10,429)	0	1,393	13,604
34	TN	H		334200	Meter Installations	QIIP	910,021	(23,110)	0	24,213	18,845
35	TN	H		334300	Meter Vaults	QIIP	40,035	0	0	1,093	5,119
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	6,432,367	(2,501,851)	0	293,610	1,102,413
41	TN	J		334200	Meter Installations	QIIP	7,498,510	(546,442)	0	189,791	1,100,846
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	0	(285)	0	(12)	0
46	TN	L		320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
47	TN	L		340200	Computer & Peripheral Equipment	SEC	98,779	0	0	2,163	2,449
48	TN	L		340300	Computer Software	SEC	3,601	0	0	66	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
50	TN	L		346190	Remote Control & Instrument	SEC	1,146,419	(194,503)	0	40,076	106,727
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	30,917	0	0	612	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
54	TN	M		304300	Structures & Improvement - Treatment	SEC	495,727	(35,459)	0	18,917	24,745
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	167,778	0	0	3,574	8,499
56	TN	M		304500	Structures & Improvement - General	SEC	147,020	0	0	1,661	4,274
57	TN	M		340200	Computer & Peripheral Equipment	SEC	9,194	0	0	201	0
58	TN	M		340300	Computer Software	SEC	790	0	0	14	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	25,662	0	0	1,080	17
60	TN	M		347000	Misc Equipment	SEC	19,921	0	0	1,261	363
61	TN	M		348000	Other Tangible Plant	SEC	4,519	0	0	230	145
62											

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Line #	Business Unit	No.	Project Title	Account	Account Description	Surcharge	2021 Average Plant in Service	2021 Average Retires (Replacement Projects Only)	2021 Average CIAC	2021 Depreciation Expense	2021 Cost of Removal Less Salvage
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	267,152	0	0	5,290	1,656
72	TN	Q		304200	Struct & Imp-Pumping	SEC	1,537,140	(115,974)	0	28,139	56,936
73	TN	Q		304300	Struct & Imp-Treatment	SEC	788,613	(165,420)	0	25,613	72,858
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0
75	TN	Q		304500	Structures & Improvement - General	SEC	72,380	0	0	818	277
76	TN	Q		304600	Struc &Imp-Offices	SEC	10,014	0	0	113	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
78	TN	Q		306000	Lake, River & Other Intakes	SEC	217,261	(66,266)	0	1,253	11,069
79	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
80	TN	Q		310000	Power Generation Equip	SEC	86,590	0	0	10,677	115
81	TN	Q		311200	Pump Eqp Electric	SEC	342,296	(220,749)	0	2,978	76,016
82				311500	Pumping Equipment Other	SEC	51,222	(2,302)	0	895	6,625
83	TN	Q		311520	Pumping Equipment SOS	SEC	2,412,658	(82,426)	0	42,643	65,664
84	TN	Q		320100	WT Equip Non-Media	SEC	4,452,967	(835,162)	0	39,434	992,400
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,633,812	(448,490)	0	399,335	525,106
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	31,548	0	0	656	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(2,261)	0	(28)	441
88	TN	Q		334100	Meters	SEC	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	0	0	0	105
90	TN	Q		340300	Computer Software	SEC	132,466	0	0	2,424	0
91	TN	Q		340330	Computer Software Other	SEC	1,302	0	0	24	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0
93	TN	Q		344000	Laboratory Equipment	SEC	6,045	(150,528)	0	(1,459)	1,356
94	TN	Q		345000	Power Operated Equipment	SEC	165,072	(11,283)	0	10,811	1,676
95	TN	Q		346190	Remote Control & Instrument	SEC	18,187	(3,100)	0	635	0
96	TN	Q		347000	Misc Equipment	SEC	191,126	(7,126)	0	11,647	5,906
97	TN	Q		348000	Other Tangible Plant	SEC	17,131	0	0	874	4,000
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
101	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	754,066	0	0	15,685	734,425
104	TN	R		330003	Tank Repainting	QIIP	1,371,842	(109,594)	0	139,857	240,963
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
106	TN	R		330200	Ground Level Tanks	QIIP	3,364,288	(446)	0	92,169	311,477
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
109			**Total Recurring Projects**								
110											
111			**ACQUISITIONS**								
112											

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113		**Total Acquisitions**								
114										
115		**CENTRALLY SPONSORED PROJECTS**								
116	TN T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
117	TN T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0	0	0	0	0
118		**Total Centrally Sponsored Projects**								
119										
120		**INVESTMENT PROJECTS**								
121	TN I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0	0	250,857	0
122	TN I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)	0	22,465	850,267
123	TN I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0	0	8,729	0
124	TN I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)	0	(290)	243,354
125	TN I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)	0	167,991	1,535,662
126	TN I26-020032		304400	Struct & Imp-T&D	SEC	0	0	0	0	0
127	TN I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0	0	12,005	0
128	TN I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)	0	112,665	577
129	TN I26-020032		330200	Ground Level Tanks	SEC	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment	SEC	5,946	0	0	376	0
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,345,679	0	0	54,321	0
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	6,704,098	(2,316,273)	0	47,827	1,500,000
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	4,415,506	0	0	181,477	195,459
134	TN I26-020040		320100	WT Equip Non-Media	SEC	1,732,438	(155,763)	0	17,186	0
135	TN I26-020044	New Raw Water Intake Citico			SEC	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(1,807)	0	(74)	902,822
137	TN I26-020045		320100	WT Equip Non-Media	QIIP	151	0	0	2	100,314
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	1,404,598	0	0	26,266	3,709
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	493,269	(3,675)	0	8,960	97,718
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	1,108,100	0	0	13,851	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	1,107,380	0	0	27,131	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	748,136	0	0	6,210	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	190,792	0	0	5,228	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0		0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)	0	(1,514)	92,478
148	TN I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)	0	(30)	2,475
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0	0	538	0
150	TN I26-050002		320100	WT Equip Non-Media	SEC	171,114	0	0	1,865	0
151	TN I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)	0	310	5,279
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0		0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0	0	1,248	26,108
154	TN I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)	0	6,334	0
155	TN I26-050004		346190	Remote Control & Instrument	SEC	8,830	0	0	372	0
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0		0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0		0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	QIIP	0		0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	QIIP	0		0	0	0
160										
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$120,860,105**	**($12,374,243)**	**($2,420,351)**	**$2,933,345**	**$15,708,964**
162		projections based on project costs through 2020.								
163				**Total DV Excluded:**		**$120,716,877**	**($12,374,243)**	**($2,420,351)**	**$2,930,294**	**$15,708,964**
164		(2) From prior docket #s and sourced accounts.								
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**		**$120,860,105**	**($12,374,243)**	**($2,420,351)**	**$2,933,345**	**$15,708,964**
166										
167				**SEC Total:**		**$37,888,110**	**($2,699,688)**	**$0**	**$1,164,180**	**$4,085,458**
168										
169				**EDI Total:**		**$5,491,176**	**($1,071)**	**($111,457)**	**$86,705**	**$2,595**
170										
171				**QIIP Total:**		**$77,480,819**	**($9,673,484)**	**($2,308,894)**	**$1,682,459**	**$11,620,911**

Tennessee American Water Company
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Economic Development Rider
Safety and Environmental Compliance Rider

STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #	Business Unit No.		Project Title	Account	Account Description	Portion to Account (2)	In-Service (Months) (3)	Dep Rate	Prior Year Period 11 Spend	Prior Year Period 12 Spend	2019 SCEP Reforecast	Prior 2019 SCEP In-Serviced	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period				
													1	2	3	4	5
1			**RECURRING PROJECTS**														
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	0.0%	1	1.25%				$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0.0%	1	1.11%				0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0.0%	1	2.30%				0	0	0	0	0	0
5																	
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	7.5%	1	2.13%				106,686	106,686	109,062	109,598	112,137	113,885
7	TN	A		331001	Transmission & Distribution Mains	90.3%	1	1.25%				1,890,230	1,890,230	1,919,020	1,925,516	1,956,286	1,977,460
8	TN	A		333000	Services	0.2%	1	1.11%				9,153	9,153	9,229	9,246	9,327	9,383
9	TN	A		334300	Meter Vaults	0.0%	1	2.73%				18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	2.0%	1	2.30%				53,379	53,379	54,018	54,162	54,845	55,315
11																	
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	88.6%	1	1.25%				7,301,268	7,463,244	7,637,598	7,868,756	8,102,858	8,363,279
13	TN	B		333000	Services	7.9%	1	1.11%				604,523	618,984	634,551	655,188	676,089	699,339
14	TN	B		335000	Hydrants	3.5%	1	2.30%				219,942	226,284	233,109	242,159	251,324	261,519
15																	
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	100.0%	1	1.25%				9,102,352	9,277,161	9,462,059	9,629,842	9,760,663	9,887,784
17	TN	C		335000	Hydrants	0.0%	1	2.30%				4,990	4,990	4,991	4,991	4,991	4,992
18																	
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	91.9%	1	1.25%				4,117,675	4,127,446	4,142,679	4,168,547	4,195,279	4,222,587
20	TN	D		333000	Services	1.6%	1	1.11%				45,530	45,697	45,959	46,404	46,863	47,332
21	TN	D		335000	Hydrants	6.5%	1	2.30%				192,743	193,431	194,503	196,324	198,206	200,129
22																	
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	12.8%	1	1.25%				189,958	190,773	191,647	192,593	193,983	195,468
24	TN	E		335000	Hydrants	87.2%	1	2.30%				331,202	336,763	342,727	349,180	358,658	368,787
25																	
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	9.4%	1	1.25%				220,762	222,928	225,669	228,714	232,939	237,240
27	TN	F		335000	Hydrants	90.6%	1	2.30%				1,280,165	1,301,113	1,327,630	1,357,082	1,397,951	1,439,558
28																	
29	TN	G	Services and Laterals - New	333000	Services	0.0%	1	1.11%				0	0	0	0	0	0
30																	
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0	0	0
32	TN	H		333000	Services	64.7%	1	1.11%				2,456,859	2,490,773	2,527,375	2,566,706	2,606,944	2,649,334
33	TN	H		334100	Meters	0.9%	1	7.47%				20,844	21,301	21,794	22,325	22,867	23,438
34	TN	H		334200	Meter Installations	32.9%	1	2.73%				599,228	616,487	635,113	655,128	675,605	697,177
35	TN	H		334300	Meter Vaults	1.4%	1	2.73%				26,362	27,121	27,941	28,821	29,722	30,671
36																	
37	TN	I	Meters - New	334100	Meters	0.0%	1	7.47%				0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0.0%	1	2.73%				0	0	0	0	0	0
39																	
40	TN	J	Meters - Replaced	334100	Meters	54.4%	1	7.47%				5,304,177	5,319,508	5,335,859	5,353,006	5,373,044	5,462,845
41	TN	J		334200	Meter Installations	45.6%	1	2.73%				6,554,417	6,567,246	6,580,929	6,595,278	6,612,047	6,687,194
42																	
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0	0	0
44																	
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0.0%	1	4.11%				0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	0.0%	1	1.09%				268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	7.8%	1	2.19%				83,550	83,550	85,420	85,531	87,699	87,821
48	TN	L		340300	Computer Software	0.6%	1	1.83%				2,492	2,492	2,628	2,636	2,794	2,803
49	TN	L		346100	Comm Equip Non-Telephone	0.0%	1	4.21%				41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	91.6%	1	4.21%				968,142	968,142	990,043	991,335	1,016,719	1,018,140
51																	
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	4.7%	1	1.98%				20,271	20,569	20,935	21,421	21,940	22,616
53	TN	M		304200	Struct & Imp-Pumping	0.0%	1	1.98%				0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	46.1%	1	4.11%				390,766	393,708	397,314	402,103	407,223	413,887
55	TN	M		304400	Struct & Imp-Treatment-T&D	18.8%	1	2.13%				125,084	126,281	127,748	129,696	131,778	134,489
56	TN	M		304500	Structures & Improvement - General	21.3%	1	1.13%				98,528	99,887	101,553	103,765	106,131	109,209
57	TN	M		340200	Computer & Peripheral Equipment	1.4%	1	2.19%				6,028	6,117	6,226	6,370	6,525	6,726
58	TN	M		340300	Computer Software	0.1%	1	1.83%				518	526	535	547	561	578
59	TN	M		346100	Comm Equip Non-Telephone	3.9%	1	4.21%				16,826	17,073	17,377	17,780	18,211	18,772
60	TN	M		347000	Misc Equipment	3.0%	1	6.33%				13,062	13,254	13,489	13,802	14,137	14,573
61	TN	M		348000	Other Tangible Plant	0.7%	1	5.10%				2,963	3,007	3,060	3,131	3,207	3,306
62																	
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0.0%	1	1.13%				0	0	0	0	0	0
64																	
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0.0%	1	16.00%				0	0	0	0	0	0

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66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0.0%	1	16.62%				0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0.0%	1	11.38%				0	0	0	0	0	0
68																	
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				0	0	0	0	0	0
70																	
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	0.3%	1	1.98%				260,005	260,310	260,652	261,033	261,535	262,064
72	TN	Q		304200	Struct & Imp-Pumping	14.1%	1	1.98%				1,247,339	1,259,719	1,273,579	1,289,038	1,309,393	1,330,829
73	TN	Q		304300	Struct & Imp-Treatment	9.3%	1	4.11%				597,277	605,451	614,601	624,808	638,247	652,400
74	TN	Q		304400	Struct & Imp-Treatment-T&D	0.0%	1	2.13%				25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	0.5%	1	1.13%				61,239	61,715	62,248	62,842	63,624	64,448
76	TN	Q		304600	Struc &Imp-Offices	0.1%	1	1.13%				7,517	7,623	7,743	7,876	8,052	8,236
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0.0%	1	0.73%				0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	2.3%	1	0.83%				169,120	171,177	173,479	176,047	179,428	182,989
79	TN	Q		309000	Supply Mains	0.0%	1	1.87%				9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	0.7%	1	12.33%				71,245	71,901	72,635	73,453	74,531	75,666
81	TN	Q		311200	Pump Eqp Electric	3.9%	1	2.45%				262,175	265,598	269,430	273,704	279,331	285,258
82	TN	Q		311500	Pumping Equipment Other	0.6%	1	1.83%				38,447	38,992	39,603	40,285	41,182	42,127
83	TN	Q		311520	Pumping Equipment SOS	19.0%	1	1.83%				2,023,551	2,040,173	2,058,782	2,079,539	2,106,869	2,135,651
84	TN	Q		320100	WT Equip Non-Media	31.4%	1	1.09%				3,808,825	3,836,342	3,867,148	3,901,510	3,946,752	3,994,399
85	TN	Q		320200	Water Trmt Equip Filter Media	11.4%	1	33.69%				1,399,922	1,409,913	1,421,099	1,433,576	1,450,004	1,467,304
86	TN	Q		330000	Dist Reservoirs & Standpipes	0.4%	1	2.08%				23,679	24,015	24,392	24,811	25,364	25,946
87	TN	Q		331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0	0	0
88	TN	Q		334100	Meters	0.0%	1	7.47%				0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0.0%	1	2.19%				0	0	0	0	0	0
90	TN	Q		340300	Computer Software	1.6%	1	1.83%				99,427	100,839	102,419	104,181	106,502	108,946
91	TN	Q		340330	Computer Software Other	0.0%	1	1.83%				977	991	1,007	1,024	1,047	1,071
92	TN	Q		343000	Tools, Shop, Garage Equipment	0.0%	1	6.89%				3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	0.1%	1	1.01%				4,899	4,948	5,003	5,064	5,144	5,229
94	TN	Q		345000	Power Operated Equipment	1.5%	1	7.03%				134,248	135,564	137,038	138,683	140,848	143,128
95	TN	Q		346190	Remote Control & Instrument	0.2%	1	4.21%				14,524	14,681	14,856	15,051	15,309	15,580
96	TN	Q		347000	Misc Equipment	2.2%	1	6.33%				145,400	147,354	149,541	151,980	155,191	158,574
97	TN	Q		348000	Other Tangible Plant	0.2%	1	5.10%				12,858	13,041	13,245	13,473	13,773	14,089
98																	
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0.0%	1	4.11%				0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	0.0%	1	12.06%				1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	0.0%	1	1.09%				259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	0.0%	1	33.69%				52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	14.3%	1	2.08%				338,002	338,002	375,186	414,563	456,133	497,702
104	TN	R		330003	Tank Repainting	20.2%	1	11.08%				783,521	783,521	836,100	891,779	950,559	1,009,339
105	TN	R		330100	Elevated Tanks & Standpipes	0.0%	1	2.74%				90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	65.6%	1	2.74%				1,449,487	1,449,487	1,620,614	1,801,833	1,993,144	2,184,455
107																	
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0.0%	1	1.25%				0	0	0	0	0	0
109			**Total Recurring Projects**														
110																	
111			**ACQUISITIONS**														
112																	
113			**Total Acquisitions**														
114																	
115			**CENTRALLY SPONSORED PROJECTS**														
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0					
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate			10.00%				0					
118			**Total Centrally Sponsored Projects**														
119																	
120			**INVESTMENT PROJECTS**							**Inception to Date Spend**	**2018 SCEP Reforecast**						
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment		6/1/2016	4.11%				6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN	I26-020028		320100	WT Equip Non-Media		6/1/2016	1.09%				2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN	I26-020028		346190	Remote Control & Instrument		6/1/2016	4.21%				207,335	207,335	207,335	207,335	207,335	207,335
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping		11/1/2015	1.98%				0	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment		11/1/2015	4.11%				4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN	I26-020032		304400	Struct & Imp-T&D		11/1/2015	2.13%				0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General		11/1/2015	1.13%				1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN	I26-020032		320100	WT Equip Non-Media		11/1/2015	1.09%				10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541

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129	TN I26-020032		330200	Ground Level Tanks		11/1/2015	2.74%				0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment		11/1/2015	6.33%				5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains		7/31/2019	1.25%				4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media		10/31/2020	1.09%				0	0	0	0	0	0
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment		11/4/2019	4.11%				4,042,356	4,206,981	4,311,244	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media		11/4/2019	1.09%				1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico				3/15/2024					0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment		12/31/2019	4.11%				0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media		12/31/2019	1.09%				151	151	151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media		4/30/2020	1.09%				0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains		10/10/2019	1.87%				1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS		10/1/2021	1.83%				0	0	0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment		1/15/2022	4.11%				0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains		11/30/2020	1.25%				0	0	0	0	0	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric		12/30/2020	2.45%				0	0	0	0	0	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes		10/23/2020	0.83%				0	0	0	0	0	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks		12/30/2021	2.74%				0	0	0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell				12/1/2024					0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping		12/29/2017	1.98%				0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment		12/29/2017	4.11%				0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D		12/29/2017	2.13%				25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media		12/29/2017	1.09%				171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument		12/29/2017	4.21%				13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)				9/15/2022					0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D		12/31/2017	2.13%				58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks		12/31/2017	2.74%				234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument		12/31/2017	4.21%				8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains		12/31/2014	1.25%				0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media		12/31/2014	33.69%				0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS		12/31/2014	1.83%				0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment		12/31/2014	2.19%				0	0	0	0	0	0
160																
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$93,338,251**					
162		projections based on project costs through 2020.														
163				**Total DV Excluded:**							**$93,338,251**					
164		(2) From prior docket #s and sourced accounts.														
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**							**$93,338,251**					
166																
167				**SEC Total:**							**$34,292,419**					
168																
169				**EDI Total:**							**$2,598,792**					
170																
171				**QIIP Total:**							**$56,447,040**					

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

STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #	Business Unit No.		Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period						
						6	7	8	9	10	11	12
1			**RECURRING PROJECTS**									
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0	0	0
5												
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	117,800	119,694	123,965	124,292	126,902	127,042	129,045
7	TN	A		331001	Transmission & Distribution Mains	2,024,896	2,047,851	2,099,595	2,103,557	2,135,176	2,136,874	2,161,148
8	TN	A		333000	Services	9,507	9,568	9,704	9,714	9,797	9,802	9,866
9	TN	A		334300	Meter Vaults	18,184	18,184	18,184	18,184	18,184	18,184	18,184
10	TN	A		335000	Hydrants	56,367	56,876	58,024	58,112	58,814	58,851	59,390
11												
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	8,625,089	8,888,287	9,127,942	9,366,208	9,603,087	9,792,879	9,960,043
13	TN	B		333000	Services	722,713	746,212	767,608	788,880	810,029	826,973	841,898
14	TN	B		335000	Hydrants	271,769	282,073	291,455	300,783	310,057	317,487	324,031
15												
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	9,999,770	10,120,052	10,240,099	10,360,681	10,481,303	10,609,326	10,802,349
17	TN	C		335000	Hydrants	4,992	4,992	4,992	4,993	4,993	4,993	4,994
18												
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	4,245,328	4,269,436	4,293,371	4,317,402	4,341,434	4,358,625	4,370,531
20	TN	D		333000	Services	47,723	48,137	48,548	48,961	49,374	49,670	49,874
21	TN	D		335000	Hydrants	201,729	203,427	205,111	206,803	208,495	209,705	210,543
22												
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	197,288	199,131	200,958	202,484	203,943	205,055	205,940
24	TN	E		335000	Hydrants	381,206	393,775	406,236	416,644	426,596	434,182	440,220
25												
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	242,605	248,028	253,461	258,293	262,564	265,599	268,565
27	TN	F		335000	Hydrants	1,491,449	1,543,908	1,596,453	1,643,192	1,684,505	1,713,863	1,742,550
28												
29	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0	0	0
30												
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
32	TN	H		333000	Services	2,698,843	2,747,771	2,791,276	2,832,931	2,871,409	2,906,750	2,941,460
33	TN	H		334100	Meters	24,106	24,765	25,352	25,913	26,432	26,908	27,376
34	TN	H		334200	Meter Installations	722,371	747,270	769,409	790,607	810,188	828,173	845,836
35	TN	H		334300	Meter Vaults	31,779	32,875	33,849	34,781	35,643	36,434	37,211
36												
37	TN	I	Meters - New	334100	Meters	0	0	0	0	0	0	0
38	TN	I		334200	Meter Installations	0	0	0	0	0	0	0
39												
40	TN	J	Meters - Replaced	334100	Meters	5,557,036	5,655,325	5,753,518	5,880,457	6,009,085	6,110,630	6,139,301
41	TN	J		334200	Meter Installations	6,766,015	6,848,265	6,930,435	7,036,660	7,144,299	7,229,274	7,253,266
42												
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
44												
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	0	0	0	0	0	0	0
46	TN	L		320100	WT Equip Non-Media	268,337	268,337	268,337	268,337	268,337	268,337	268,337
47	TN	L		340200	Computer & Peripheral Equipment	90,042	90,166	92,389	92,513	94,684	94,805	96,853
48	TN	L		340300	Computer Software	2,965	2,974	3,136	3,145	3,303	3,312	3,461
49	TN	L		346100	Comm Equip Non-Telephone	41,119	41,119	41,119	41,119	41,119	41,119	41,119
50	TN	L		346190	Remote Control & Instrument	1,044,140	1,045,590	1,071,619	1,073,069	1,098,486	1,099,900	1,123,870
51												
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	23,302	24,246	25,204	25,928	26,636	27,157	27,515
53	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
54	TN	M		304300	Structures & Improvement - Treatment	420,652	429,956	439,404	446,545	453,523	458,658	462,191
55	TN	M		304400	Struct & Imp-Treatment-T&D	137,241	141,025	144,868	147,773	150,611	152,700	154,137
56	TN	M		304500	Structures & Improvement - General	112,335	116,633	120,998	124,297	127,521	129,894	131,526
57	TN	M		340200	Computer & Peripheral Equipment	6,930	7,210	7,495	7,711	7,921	8,076	8,183
58	TN	M		340300	Computer Software	596	620	644	663	681	694	703
59	TN	M		346100	Comm Equip Non-Telephone	19,342	20,125	20,920	21,521	22,109	22,541	22,839
60	TN	M		347000	Misc Equipment	15,015	15,623	16,240	16,707	17,163	17,498	17,729
61	TN	M		348000	Other Tangible Plant	3,406	3,544	3,684	3,790	3,894	3,970	4,022
62												
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0	0	0
64												
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0	0	0

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STRATEGIC CAPITAL EXPENDITURE PLAN
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Line #	Business Unit No.		Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period						
						6	7	8	9	10	11	12
66	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos	0	0	0	0	0	0	0
68												
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0	0	0
70												
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	262,656	263,241	263,785	264,288	264,769	265,134	265,438
72	TN	Q		304200	Struct & Imp-Pumping	1,354,844	1,378,561	1,400,606	1,421,018	1,440,487	1,455,322	1,467,623
73	TN	Q		304300	Struct & Imp-Treatment	668,255	683,914	698,469	711,946	724,800	734,594	742,715
74	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	25,679	25,679	25,679	25,679	25,679
75	TN	Q		304500	Structures & Improvement - General	65,372	66,283	67,131	67,916	68,664	69,234	69,707
76	TN	Q		304600	Struc &Imp-Offices	8,443	8,648	8,838	9,014	9,181	9,309	9,415
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0	0	0
78	TN	Q		306000	Lake, River & Other Intakes	186,978	190,918	194,580	197,971	201,205	203,669	205,713
79	TN	Q		309000	Supply Mains	9,862	9,862	9,862	9,862	9,862	9,862	9,862
80	TN	Q		310000	Power Generation Equip	76,938	78,194	79,361	80,442	81,473	82,258	82,910
81	TN	Q		311200	Pump Eqp Electric	291,897	298,454	304,549	310,192	315,574	319,676	323,077
82	TN	Q		311500	Pumping Equipment Other	43,186	44,231	45,203	46,103	46,961	47,615	48,158
83	TN	Q		311520	Pumping Equipment SOS	2,167,894	2,199,738	2,229,338	2,256,745	2,282,885	2,302,803	2,319,319
84	TN	Q		320100	WT Equip Non-Media	4,047,776	4,100,492	4,149,492	4,194,863	4,238,136	4,271,108	4,298,450
85	TN	Q		320200	Water Trmt Equip Filter Media	1,486,686	1,505,827	1,523,619	1,540,094	1,555,806	1,567,779	1,577,707
86	TN	Q		330000	Dist Reservoirs & Standpipes	26,598	27,242	27,841	28,395	28,924	29,326	29,660
87	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
88	TN	Q		334100	Meters	0	0	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
90	TN	Q		340300	Computer Software	111,683	114,387	116,901	119,228	121,447	123,138	124,541
91	TN	Q		340330	Computer Software Other	1,098	1,124	1,149	1,172	1,194	1,210	1,224
92	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	3,294	3,294	3,294	3,294	3,294
93	TN	Q		344000	Laboratory Equipment	5,324	5,418	5,505	5,586	5,663	5,721	5,770
94	TN	Q		345000	Power Operated Equipment	145,682	148,205	150,550	152,721	154,791	156,369	157,678
95	TN	Q		346190	Remote Control & Instrument	15,883	16,183	16,462	16,720	16,966	17,153	17,309
96	TN	Q		347000	Misc Equipment	162,363	166,105	169,584	172,804	175,876	178,217	180,158
97	TN	Q		348000	Other Tangible Plant	14,443	14,793	15,118	15,419	15,706	15,924	16,106
98												
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689	1,250,689
101	TN	R		320100	WT Equip Non-Media	259,932	259,932	259,932	259,932	259,932	259,932	259,932
102	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	52,740	52,740	52,740	52,740	52,740
103	TN	R		330000	Dist Reservoirs & Standpipes	539,272	580,841	622,411	663,981	695,857	712,999	715,406
104	TN	R		330003	Tank Repainting	1,068,119	1,126,899	1,185,679	1,244,459	1,289,533	1,313,772	1,317,176
105	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	90,599	90,599	90,599	90,599	90,599
106	TN	R		330200	Ground Level Tanks	2,375,765	2,567,076	2,758,386	2,949,697	3,096,397	3,175,289	3,186,367
107												
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
109			**Total Recurring Projects**									
110												
111			**ACQUISITIONS**									
112												
113			**Total Acquisitions**									
114												
115			**CENTRALLY SPONSORED PROJECTS**									
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate							
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate							
118			**Total Centrally Sponsored Projects**									
119												
120			**INVESTMENT PROJECTS**									
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569	6,103,569
122	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898	2,108,898
123	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	207,335	207,335	207,335	207,335	207,335
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
125	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710	4,141,710
126	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0	0	0
127	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411	1,062,411
128	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541	10,336,541

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Line #	Business Unit No.	Project Title	Account	Account Description	Cumulative Balance of In-Serviced Plant, from 2020 Capex, by Period 6	7	8	9	10	11	12
129	TN I26-020032		330200	Ground Level Tanks	0	0	0	0	0	0	0
130	TN I26-020032		347000	Misc Equipment	5,946	5,946	5,946	5,946	5,946	5,946	5,946
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679	4,345,679
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	0	0	0	0	5,608,795	6,047,795	6,383,975
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506	4,415,506
134	TN I26-020040		320100	WT Equip Non-Media	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438	1,732,438
135	TN I26-020044	New Raw Water Intake Citico			0	0	0	0	0	0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
137	TN I26-020045		320100	WT Equip Non-Media	151	151	151	151	151	151	151
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0	0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598	1,404,598
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	0	0	0	0	0	0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	0	0	0	0	0	1,108,100	1,108,100
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	0	0	0	0	0	0	1,107,380
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	0	0	0	0	748,136	748,136	748,136
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0	0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell			0	0	0	0	0	0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0	0	0
148	TN I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0	0	0
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	25,260	25,260	25,260	25,260	25,260
150	TN I26-050002		320100	WT Equip Non-Media	171,114	171,114	171,114	171,114	171,114	171,114	171,114
151	TN I26-050002		346190	Remote Control & Instrument	13,481	13,481	13,481	13,481	13,481	13,481	13,481
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			0	0	0	0	0	0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	58,596	58,596	58,596	58,596	58,596
154	TN I26-050004		330200	Ground Level Tanks	234,540	234,540	234,540	234,540	234,540	234,540	234,540
155	TN I26-050004		346190	Remote Control & Instrument	8,830	8,830	8,830	8,830	8,830	8,830	8,830
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	0	0	0	0	0	0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0	0	0
158	TN I26-000001		311520	Pumping Equipment SOS	0	0	0	0	0	0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0	0	0
160											
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**							**$115,784,719**
162		projections based on project costs through 2020.									
163				**Total DV Excluded:**							**$115,655,673**
164		(2) From prior docket #s and sourced accounts.									
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**							**$115,784,719**
166											
167				**SEC Total:**							**$37,298,504**
168											
169				**EDI Total:**							**$5,239,271**
170											
171				**QIIP Total:**							**$73,246,943**

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Line #	Business Unit No.		Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
1			**RECURRING PROJECTS**								
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains		$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services		0	0	0	0	0
4	TN	**DV**		335000	Hydrants		0	0	0	0	0
5											
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	EDI	117,446	0	0	2,502	0
7	TN	A		331001	Transmission & Distribution Mains	EDI	2,020,603	0	0	25,258	0
8	TN	A		333000	Services	EDI	9,496	0	0	105	0
9	TN	A		334300	Meter Vaults	EDI	18,184	0	0	496	0
10	TN	A		335000	Hydrants	EDI	56,272	0	0	1,294	0
11											
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	QIIP	8,623,118	(690,052)	0	99,163	666,545
13	TN	B		333000	Services	QIIP	722,538	(2,350)	0	7,994	56,982
14	TN	B		335000	Hydrants	QIIP	271,692	(1,386)	0	6,217	641
15											
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	QIIP	9,979,496	(1,365,886)	(3,491)	107,626	1,192,116
17	TN	C		335000	Hydrants	QIIP	4,992	0	0	115	0
18											
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	QIIP	4,243,872	(341,360)	(2,138,244)	22,053	155,185
20	TN	D		333000	Services	QIIP	47,698	0	(29,877)	198	68,688
21	TN	D		335000	Hydrants	QIIP	201,627	(67,887)	(118,055)	361	1,740
22											
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	EDI	197,632	0	0	2,470	0
24	TN	E		335000	Hydrants	EDI	383,552	(1,027)	(111,457)	6,235	2,212
25											
26	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	QIIP	243,644	(23,551)	0	2,751	55,762
27	TN	F		335000	Hydrants	QIIP	1,501,494	(237,225)	(19,227)	28,636	220,279
28											
29	TN	G	Services and Laterals - New	333000	Services		0	0	0	0	0
30											
31	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	QIIP	0	(8,141)	0	(102)	1,340
32	TN	H		333000	Services	QIIP	2,699,110	(205,127)	0	27,683	610,952
33	TN	H		334100	Meters	QIIP	24,109	(9,579)	0	1,085	13,604
34	TN	H		334200	Meter Installations	QIIP	722,507	(18,236)	0	19,227	18,845
35	TN	H		334300	Meter Vaults	QIIP	31,785	0	0	868	5,119
36											
37	TN	I	Meters - New	334100	Meters		0	0	0	0	0
38	TN	I		334200	Meter Installations		0	0	0	0	0
39											
40	TN	J	Meters - Replaced	334100	Meters	QIIP	5,634,907	(2,219,587)	0	255,124	975,507
41	TN	J		334200	Meter Installations	QIIP	6,831,179	(480,283)	0	173,379	1,027,946
42											
43	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment		0	0	0	0	0
44											
45	TN	L	SCADA Equipment and Systems	304300	Structures & Improvement - Treatment	SEC	0	(285)	0	(12)	0
46	TN	L		320100	WT Equip Non-Media	SEC	268,337	(18,368)	0	2,725	10,453
47	TN	L		340200	Computer & Peripheral Equipment	SEC	89,617	0	0	1,963	2,449
48	TN	L		340300	Computer Software	SEC	2,934	0	0	54	0
49	TN	L		346100	Comm Equip Non-Telephone	SEC	41,119	0	0	1,731	0
50	TN	L		346190	Remote Control & Instrument	SEC	1,039,169	(161,039)	0	36,969	81,773
51											
52	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	SEC	23,672	0	0	469	0
53	TN	M		304200	Struct & Imp-Pumping	SEC	0	(17,678)	0	(350)	4,187
54	TN	M		304300	Structures & Improvement - Treatment	SEC	424,302	(28,531)	0	16,266	19,438
55	TN	M		304400	Struct & Imp-Treatment-T&D	SEC	138,726	0	0	2,955	8,499
56	TN	M		304500	Structures & Improvement - General	SEC	114,021	0	0	1,288	4,274
57	TN	M		340200	Computer & Peripheral Equipment	SEC	7,040	0	0	154	0
58	TN	M		340300	Computer Software	SEC	605	0	0	11	0
59	TN	M		346100	Comm Equip Non-Telephone	SEC	19,649	0	0	827	17
60	TN	M		347000	Misc Equipment	SEC	15,253	0	0	966	363
61	TN	M		348000	Other Tangible Plant	SEC	3,460	0	0	176	145
62											
63	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General		0	0	0	0	0
64											
65	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks		0	0	0	0	0

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Line #	Business Unit No.		Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
66	TN	O		341200	Transportation Equip Hvy Duty Trucks		0	0	0	0	0
67	TN	O		341300	Transportation Equip Autos		0	0	0	0	0
68											
69	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment		0	0	0	0	0
70											
71	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	SEC	262,685	0	0	5,201	1,656
72	TN	Q		304200	Struct & Imp-Pumping	SEC	1,356,027	(101,336)	0	24,843	49,660
73	TN	Q		304300	Struct & Imp-Treatment	SEC	669,037	(140,368)	0	21,728	61,775
74	TN	Q		304400	Struct & Imp-Treatment-T&D	SEC	25,679	0	0	547	0
75	TN	Q		304500	Structures & Improvement - General	SEC	65,417	0	0	739	277
76	TN	Q		304600	Struc &Imp-Offices	SEC	8,453	0	0	96	0
77	TN	Q		304700	Struct & Imp-Store,Shop,Garage	SEC	0	(7,869)	0	(57)	1
78	TN	Q		306000	Lake, River & Other Intakes	SEC	187,175	(55,882)	0	1,090	9,383
79	TN	Q		309000	Supply Mains	SEC	9,862	0	0	184	0
80	TN	Q		310000	Power Generation Equip	SEC	77,000	0	0	9,494	115
81	TN	Q		311200	Pump Eqp Electric	SEC	292,224	(194,869)	0	2,385	65,061
82	TN	Q		311500	Pumping Equipment Other	SEC	43,238	(1,941)	0	756	5,587
83	TN	Q		311520	Pumping Equipment SOS	SEC	2,169,484	(78,775)	0	38,260	56,879
84	TN	Q		320100	WT Equip Non-Media	SEC	4,050,407	(756,138)	0	35,908	882,099
85	TN	Q		320200	Water Trmt Equip Filter Media	SEC	1,487,641	(434,010)	0	354,968	503,587
86	TN	Q		330000	Dist Reservoirs & Standpipes	SEC	26,630	(0)	0	554	0
87	TN	Q		331001	Transmission & Distribution Mains	SEC	0	(2,261)	0	(28)	441
88	TN	Q		334100	Meters	SEC	0	0	0	0	0
89	TN	Q		340200	Computer & Peripheral Equipment	SEC	0	(0)	0	(0)	105
90	TN	Q		340300	Computer Software	SEC	111,818	0	0	2,046	0
91	TN	Q		340330	Computer Software Other	SEC	1,099	0	0	20	0
92	TN	Q		343000	Tools, Shop, Garage Equipment	SEC	3,294	(2,705)	0	41	0
93	TN	Q		344000	Laboratory Equipment	SEC	5,329	(150,394)	0	(1,465)	1,305
94	TN	Q		345000	Power Operated Equipment	SEC	145,808	(11,283)	0	9,457	1,676
95	TN	Q		346190	Remote Control & Instrument	SEC	15,898	(3,100)	0	539	0
96	TN	Q		347000	Misc Equipment	SEC	162,550	(6,305)	0	9,890	5,380
97	TN	Q		348000	Other Tangible Plant	SEC	14,461	0	0	737	4,000
98											
99	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	QIIP	0	(94,900)	0	(3,900)	0
100	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	QIIP	1,250,689	(170,157)	0	130,312	661,770
101	TN	R		320100	WT Equip Non-Media	QIIP	259,932	(123,785)	0	1,484	89,500
102	TN	R		320200	Water Trmt Equip Filter Media	QIIP	52,740	(36,378)	0	5,512	206,460
103	TN	R		330000	Dist Reservoirs & Standpipes	QIIP	534,643	0	0	11,121	734,425
104	TN	R		330003	Tank Repainting	QIIP	1,061,574	(109,594)	0	105,479	240,963
105	TN	R		330100	Elevated Tanks & Standpipes	QIIP	90,599	0	0	2,482	0
106	TN	R		330200	Ground Level Tanks	QIIP	2,354,461	(446)	0	64,500	311,477
107											
108	TN	S	Engineering Studies	331001	Transmission & Distribution Mains		0	0	0	0	0
109			**Total Recurring Projects**								
110											
111			**ACQUISITIONS**								
112											
113			**Total Acquisitions**								
114											
115			**CENTRALLY SPONSORED PROJECTS**								
116	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
117	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate		0			0	
118			**Total Centrally Sponsored Projects**								
119											
120			**INVESTMENT PROJECTS**								
121	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	QIIP	6,103,569	0		250,857	0
122	TN	I26-020028		320100	WT Equip Non-Media	QIIP	2,108,898	(47,846)		22,465	850,267
123	TN	I26-020028		346190	Remote Control & Instrument	QIIP	207,335	0		8,729	0
124	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	SEC	0	(14,622)		(290)	243,354
125	TN	I26-020032		304300	Struct & Imp-Treatment	SEC	4,141,710	(54,346)		167,991	1,535,662
126	TN	I26-020032		304400	Struct & Imp-T&D	SEC	0	0		0	0
127	TN	I26-020032		304500	Structures & Improvement - General	SEC	1,062,411	0		12,005	0
128	TN	I26-020032		320100	WT Equip Non-Media	SEC	10,336,541	(305)		112,665	577

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Line #	Business Unit No.	Project Title	Account	Account Description	Surcharge	2020 Average Plant in Service	2020 Average Retires (Replacement Projects Only)	2020 Average CIAC	2020 Depreciation Expense	2020 Cost of Removal Less Salvage
129	TN I26-020032		330200	Ground Level Tanks	SEC	0	0		0	0
130	TN I26-020032		347000	Misc Equipment	SEC	5,946	0		376	0
131	TN I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	QIIP	4,345,679	0		54,321	0
132	TN I26-020039	Repl Basin 2 & Plate Settlers	320100	WT Equip Non-Media	QIIP	1,387,736	(1,158,137)		2,503	750,000
133	TN I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	SEC	4,362,742	0		179,309	195,459
134	TN I26-020040		320100	WT Equip Non-Media	SEC	1,732,438	(77,882)		18,035	0
135	TN I26-020044	New Raw Water Intake Citico			SEC	0	0		0	0
136	TN I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	QIIP	0	(904)		(37)	902,822
137	TN I26-020045		320100	WT Equip Non-Media	QIIP	151	0		2	100,314
138	TN I26-020056	Retire Basin 2	320100	WT Equip Non-Media	QIIP	0	0		0	0
139	TN I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	QIIP	1,404,598	0		26,266	3,709
140	TN I26-020060	Replace High Service Header Valve - Citico	311520	Pumping Equipment SOS	QIIP	0	0		0	0
141	TN I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	QIIP	0	0		0	0
142	TN I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	EDI	170,477	0		2,131	0
143	TN I26-020064	River Gorge Booster Station	311200	Pump Eqp Electric	EDI	85,183	0		2,087	0
144	TN I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	SEC	172,647	0		1,433	0
145	TN I26-xxxxxx	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	QIIP	0	0		0	0
146	TN I26-050001	Raw Water Intake Improvements Whitwell			QIIP	0	0		0	0
147	TN I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	SEC	0	(76,471)		(1,514)	92,478
148	TN I26-050002		304300	Struct & Imp-Treatment	SEC	0	(733)		(30)	2,475
149	TN I26-050002		304400	Struct & Imp-Treatment-T&D	SEC	25,260	0		538	0
150	TN I26-050002		320100	WT Equip Non-Media	SEC	171,114	0		1,865	0
151	TN I26-050002		346190	Remote Control & Instrument	SEC	13,481	(6,125)		310	5,279
152	TN I26-050003	Replace 0.5 MG Storage Tanks at Whitwell ($.5)			QIIP	0	0		0	0
153	TN I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	SEC	58,596	0		1,248	26,108
154	TN I26-050004		330200	Ground Level Tanks	SEC	234,540	(3,369)		6,334	0
155	TN I26-050004		346190	Remote Control & Instrument	SEC	8,830	0		372	0
156	TN I26-000001	Whitwell Acquisition Capital Investment	331001	Transmission & Distribution Mains	QIIP	0	0		0	0
157	TN I26-000001		320200	Water Trmt Equip Filter Media	QIIP	0	0		0	0
158	TN I26-000001		311520	Pumping Equipment SOS	QIIP	0	0		0	0
159	TN I26-000001		340200	Computer & Peripheral Equipment	QIIP	0	0		0	0
160										
161		(1) Amounts not reflected in actuals through 2018 or		**Total DV Included:**		**$101,710,593**	**($9,820,814)**	**($2,420,350)**	**$2,561,825**	**$13,807,145**
162		projections based on project costs through 2020.								
163				**Total DV Excluded:**		**$101,593,148**	**($9,820,814)**	**($2,420,350)**	**$2,559,323**	**$13,807,145**
164		(2) From prior docket #s and sourced accounts.								
165		(3) From actual or estimated in-service data provided by the company.		**Total Surcharge Amt:**		**$101,710,593**	**($9,820,814)**	**($2,420,350)**	**$2,561,825**	**$13,807,145**
166										
167				**SEC Total:**		**$35,705,377**	**($2,406,991)**	**$0**	**$1,084,772**	**$3,881,974**
168										
169				**EDI Total:**		**$3,058,844**	**($1,027)**	**($111,457)**	**$42,578**	**$2,212**
170										
171				**QIIP Total:**		**$62,946,372**	**($7,412,796)**	**($2,308,894)**	**$1,434,475**	**$9,922,959**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304100**	**Structures & Improvement-Supply**							
2	Recurring Projects		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
3	Investment Projects		0	0	0	0	0	0	0
4	Total SEC		$298,069	$0	$0	$298,069	$1,656	($37,929)	($34,797)
5									
6	**304200**	**Structures & Improvement-Pump**							
7	Recurring Projects		$1,537,140	($133,652)	$0	$1,403,488	$61,123	($195,606)	($80,919)
8	Investment Projects		0	(91,093)	0	(91,093)	335,832	0	6,375
9	Total SEC		$1,537,140	($224,745)	$0	$1,312,395	$396,955	($195,606)	($74,544)
10									
11	**304300**	**Structures & Improvement-WT**							
12	Recurring Projects		$1,284,340	($201,164)	$0	$1,083,176	$97,603	($163,433)	($138,206)
13	Investment Projects		8,557,216	(55,079)	0	8,502,137	1,733,596	(1,088,919)	(1,032,549)
14	Total SEC		$9,841,556	($256,243)	$0	$9,585,313	$1,831,199	($1,252,352)	($1,170,755)
15									
16	**304400**	**Structures & Improvement-T&D**							
17	Recurring Projects		$193,457	$0	$0	$193,457	$8,499	($24,618)	($12,666)
18	Investment Projects		83,856	0	0	83,856	26,108	(10,670)	(5,384)
19	Total SEC		$277,313	$0	$0	$277,313	$34,607	($35,288)	($18,050)
20									
21	**304500**	**Structures & Improvement - General**							
22	Recurring Projects		$219,399	$0	$0	$219,399	$4,551	($27,920)	($6,462)
23	Investment Projects		1,062,411	0	0	1,062,411	0	(135,195)	(192,222)
24	Total SEC		$1,281,810	$0	$0	$1,281,810	$4,551	($163,115)	($198,684)
25									
26	**304600**	**Struct & Imp-Offices**							
27	Recurring Projects		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
28	Investment Projects		0	0	0	0	0	0	0
29	Total SEC		$10,014	$0	$0	$10,014	$0	($1,273)	($381)
30									
31	**304700**	**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects		$0	($7,869)	$0	($7,869)	$1	$0	$349
33	Investment Projects		0	0	0	0	0	0	0
34	Total SEC		$0	($7,869)	$0	($7,869)	$1	$0	$349
35									
36	**306000**	**Lake, River & Other Intakes**							
37	Recurring Projects		$217,261	($66,266)	$0	$150,995	$11,069	($27,645)	($3,815)
38	Investment Projects		748,136	0	0	748,136	0	(95,202)	(4,538)
39	Total SEC		$965,396	($66,266)	$0	$899,130	$11,069	($122,847)	($8,353)
40									
41	**309000**	**Supply Mains**							
42	Recurring Projects		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
43	Investment Projects		0	0	0	0	0	0	0
44	Total SEC		$9,862	$0	$0	$9,862	$0	($1,254)	($1,276)
45									
46	**310000**	**Power Generation Equip**							
47	Recurring Projects		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
48	Investment Projects		0	0	0	0	0	0	0
49	Total SEC		$86,590	$0	$0	$86,590	$115	($11,017)	($38,462)
50									
51	**311200**	**Pump Eqp Electric**							
52	Recurring Projects		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
53	Investment Projects		0	0	0	0	0	0	0

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
54	Total SEC		$342,296	($220,749)	$0	$121,547	$76,016	($43,556)	$1,030
55									
56	**311500**	**Pumping Equipment Other**							
57	Recurring Projects		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
58	Investment Projects		0	0	0	0	0	0	0
59	Total SEC		$51,222	($2,302)	$0	$48,920	$6,625	($6,518)	($1,503)
60									
61	**311520**	**Pumping Equipment SOS**							
62	Recurring Projects		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
63	Investment Projects		0	0	0	0	0	0	0
64	Total SEC		$2,412,658	($82,426)	$0	$2,330,232	$65,664	($307,017)	($164,739)
65									
66	**320100**	**WT Equip Non-Media**							
67	Recurring Projects		$4,721,304	($853,530)	$0	$3,867,774	$1,002,853	($600,794)	($182,018)
68	Investment Projects		12,240,094	(156,068)	0	12,084,026	577	(1,557,570)	(599,291)
69	Total SEC		$16,961,397	($1,009,598)	$0	$15,951,799	$1,003,430	($2,158,364)	($781,309)
70									
71	**320200**	**Water Trmt Equip Filter Media**							
72	Recurring Projects		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
73	Investment Projects		0	0	0	0	0	0	0
74	Total SEC		$1,633,812	($448,490)	$0	$1,185,322	$525,106	($207,905)	($1,441,561)
75									
76	**330000**	**Dist Reservoirs & Standpipes**							
77	Recurring Projects		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
78	Investment Projects		0	0	0	0	0	0	0
79	Total SEC		$31,548	$0	$0	$31,548	$0	($4,016)	($2,327)
80									
81	**330200**	**Ground Level Tanks**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		234,540	(3,369)	0	231,171	0	(29,844)	(22,112)
84	Total SEC		$234,540	($3,369)	$0	$231,171	$0	($29,844)	($22,112)
85									
86	**331001**	**Transmission & Distribution Mains**							
87	Recurring Projects		$0	($2,261)	$0	($2,261)	$441	$0	$83
88	Investment Projects		0	0	0	0	0	0	0
89	Total SEC		$0	($2,261)	$0	($2,261)	$441	$0	$83
90									
96	**340200**	**Computer & Peripheral Equipment**							
97	Recurring Projects		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
98	Investment Projects		0	0	0	0	0	0	0
99	Total SEC		$107,973	$0	$0	$107,973	$2,554	($13,741)	($8,046)
100									
101	**340300**	**Computer Software**							
102	Recurring Projects		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
103	Investment Projects		0	0	0	0	0	0	0
104	Total SEC		$136,857	$0	$0	$136,857	$0	($17,415)	($8,735)
105									
106	**340330**	**Computer Software Other**							
107	Recurring Projects		$1,302	$0	$0	$1,302	$0	($164)	($84)
108	Investment Projects		0	0	0	0	0	0	0
109	Total SEC		$1,302	$0	$0	$1,302	$0	($164)	($84)
110									
111	**343000**	**Tools, Shop, Garage Equipment**							

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		SEC				=Col 1 + Col 2			
Line #	**Investment by Plant Account**	**Account Description**	**Additions**	**Retirements**	**CIAC**	**Net Investments (for Property Tax Calculation)**	**Cost of Removal Net of Salvage**	**Accumulated Deferred Income Taxes**	**Accumulated Depreciation**
112	Recurring Projects		$3,294	($2,705)	$0	$589	$0	($419)	($214)
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$3,294	($2,705)	$0	$589	$0	($419)	($214)
115									
116	**344000**	**Laboratory Equipment**							
117	Recurring Projects		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$6,045	($150,528)	$0	($144,483)	$1,356	($771)	$9,715
120									
121	**345000**	**Power Operated Equipment**							
122	Recurring Projects		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$165,072	($11,283)	$0	$153,789	$1,676	($21,006)	($26,000)
125									
126	**346100**	**Comm Equip Non-Telephone**							
127	Recurring Projects		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
128	Investment Projects		0	0	0	0	0	0	0
129	Total SEC		$66,781	$0	$0	$66,781	$17	($8,500)	($13,701)
130									
131	**346190**	**Remote Control & Instrument**							
132	Recurring Projects		$1,164,606	($197,603)	$0	$967,003	$106,727	($148,198)	($174,589)
133	Investment Projects		22,311	(6,125)	0	16,186	5,279	(2,840)	(10,214)
134	Total SEC		$1,186,917	($203,728)	$0	$983,189	$112,006	($151,038)	($184,803)
135									
136	**347000**	**Misc Equipment**							
137	Recurring Projects		$211,048	($7,126)	$0	$203,922	$6,269	($26,855)	($21,759)
138	Investment Projects		5,946	0	0	5,946	0	(757)	(3,231)
139	Total SEC		$216,993	($7,126)	$0	$209,867	$6,269	($27,612)	($24,990)
140									
141	**348000**	**Other Tangible Plant**							
142	Recurring Projects		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
143	Investment Projects		0	0	0	0	0	0	0
144	Total SEC		$21,650	$0	$0	$21,650	$4,145	($2,753)	($1,528)
145									
146	**Expense:**								
147	Chemical Expense for Wastewater handling:		$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wastewater handling:		0	0	0	0	0	0	0
149	Hauling Expense for Wastewater handling:		0	0	0	0	0	0	0
150	Total SEC		$0	$0	$0	$0	$0	$0	$0
151									
152	**Total**		**$37,888,110**	**($2,699,688)**	**$0**	**$35,188,422**	**$4,085,458**	**($4,821,320)**	**($4,215,777)**

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

				6	7	8	9	10	11	12
				=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
			SEC							
Line #	Investment by Plant Account		Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304100**		**Structures & Improvement-Supply**							
2	Recurring Projects			$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
3	Investment Projects			0	0	0	0	0	0	0
4	Total SEC			$226,999	$19,185	$5,902	$4,027	$0	$29,114	$30,073
5										
6	**304200**		**Structures & Improvement-Pump**							
7	Recurring Projects			$1,321,738	$111,706	$27,789	$18,962	$0	$158,457	$163,680
8	Investment Projects			342,207	28,921	(1,804)	(1,231)	0	25,887	26,740
9	Total SEC			$1,663,945	$140,628	$25,985	$17,731	$0	$184,344	$190,421
10										
11	**304300**		**Structures & Improvement-WT**							
12	Recurring Projects			$1,080,304	$91,301	$44,519	$14,634	$0	$150,454	$155,414
13	Investment Projects			8,169,344	690,428	349,438	114,870	0	1,154,736	1,192,798
14	Total SEC			$9,249,648	$781,730	$393,956	$129,504	$0	$1,305,190	$1,348,212
15										
16	**304400**		**Structures & Improvement-T&D**							
17	Recurring Projects			$164,672	$13,917	$4,121	$2,614	$0	$20,652	$21,332
18	Investment Projects			93,910	7,937	1,786	1,133	0	10,856	11,214
19	Total SEC			$258,582	$21,854	$5,907	$3,747	$0	$31,507	$32,546
20										
21	**304500**		**Structures & Improvement - General**							
22	Recurring Projects			$189,568	$16,021	$2,479	$2,964	$0	$21,465	$22,172
23	Investment Projects			734,994	62,118	12,005	14,354	0	88,477	91,393
24	Total SEC			$924,562	$78,139	$14,484	$17,318	$0	$109,942	$113,565
25										
26	**304600**		**Struct & Imp-Offices**							
27	Recurring Projects			$8,360	$707	$113	$135	$0	$955	$987
28	Investment Projects			0	0	0	0	0	0	0
29	Total SEC			$8,360	$707	$113	$135	$0	$955	$987
30										
31	**304700**		**Struct & Imp-Store,Shop,Garage**							
32	Recurring Projects			$350	$30	($57)	($106)	$0	($134)	($139)
33	Investment Projects			0	0	0	0	0	0	0
34	Total SEC			$350	$30	($57)	($106)	$0	($134)	($139)
35										
36	**306000**		**Lake, River & Other Intakes**							
37	Recurring Projects			$196,870	$16,638	$1,253	$2,040	$0	$19,932	$20,589
38	Investment Projects			648,396	54,799	6,210	10,108	0	71,116	73,460
39	Total SEC			$845,265	$71,437	$7,463	$12,148	$0	$91,048	$94,049
40										
41	**309000**		**Supply Mains**							
42	Recurring Projects			$7,332	$620	$184	$133	$0	$937	$968
43	Investment Projects			0	0	0	0		0	0
44	Total SEC			$7,332	$620	$184	$133	$0	$937	$968
45										
46	**310000**		**Power Generation Equip**							
47	Recurring Projects			$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
48	Investment Projects			0	0	0	0	0	0	0
49	Total SEC			$37,226	$3,146	$10,677	$1,170	$0	$14,993	$15,487
50										
51	**311200**		**Pump Eqp Electric**							
52	Recurring Projects			$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
53	Investment Projects			0	0	0	0	0	0	0

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

				6	7	8	9	10	11	12
							= (Col 4 x Prop Tax			
				=Cols 1 + 3 + 5 + B	=Col 6 x	=(Col 1+2+3)x	Rate) + (Col 4 x		=Cols 7 + 8 + 9 +	= Col 11 / (1 -
			SEC	+ C	8.451452%	Depreciation Rate	Franchise Rate)		10	3.191%)
Line #	Investment by Plant Account	Account Description		Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
54	Total SEC			$375,786	$31,759	$2,978	$1,642	$0	$36,379	$37,579
55										
56	**311500**	**Pumping Equipment Other**								
57	Recurring Projects			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
58	Investment Projects			0	0	0	0	0	0	0
59	Total SEC			$49,826	$4,211	$895	$661	$0	$5,767	$5,957
60										
61	**311520**	**Pumping Equipment SOS**								
62	Recurring Projects			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
63	Investment Projects			0	0	0	0	0	0	0
64	Total SEC			$2,006,566	$169,584	$42,643	$31,483	$0	$243,710	$251,743
65										
66	**320100**	**WT Equip Non-Media**								
67	Recurring Projects			$4,941,345	$417,615	$42,159	$52,256	$0	$512,031	$528,908
68	Investment Projects			10,083,810	852,228	131,716	163,264	0	1,147,208	1,185,022
69	Total SEC			$15,025,154	$1,269,844	$173,875	$215,520	$0	$1,659,239	$1,713,930
70										
71	**320200**	**Water Trmt Equip Filter Media**								
72	Recurring Projects			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
73	Investment Projects			0	0	0	0	0	0	0
74	Total SEC			$509,452	$43,056	$399,335	$16,015	$0	$458,406	$473,516
75										
76	**330000**	**Dist Reservoirs & Standpipes**								
77	Recurring Projects			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
78	Investment Projects			0	0	0	0	0	0	0
79	Total SEC			$25,205	$2,130	$656	$426	$0	$3,213	$3,318
80										
81	**330200**	**Ground Level Tanks**								
82	Recurring Projects			$0	$0	$0	$0	$0	$0	$0
83	Investment Projects			182,584	15,431	6,334	3,123	0	24,888	25,709
84	Total SEC			$182,584	$15,431	$6,334	$3,123	$0	$24,888	$25,709
85										
86	**331001**	**Transmission & Distribution Mains**								
87	Recurring Projects			$524	$44	($28)	($31)	$0	($15)	($15)
88	Investment Projects			0	0	0	0	0	0	0
89	Total SEC			$524	$44	($28)	($31)	$0	($15)	($15)
90										
96	**340200**	**Computer & Peripheral Equipment**								
97	Recurring Projects			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
98	Investment Projects			0	0	0	0	0	0	0
99	Total SEC			$88,740	$7,500	$2,365	$1,459	$0	$11,323	$11,696
100										
101	**340300**	**Computer Software**								
102	Recurring Projects			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
103	Investment Projects			0	0	0	0	0	0	0
104	Total SEC			$110,707	$9,356	$2,504	$1,849	$0	$13,710	$14,162
105										
106	**340330**	**Computer Software Other**								
107	Recurring Projects			$1,054	$89	$24	$18	$0	$131	$135
108	Investment Projects			0	0	0	0	0	0	0
109	Total SEC			$1,054	$89	$24	$18	$0	$131	$135
110										
111	**343000**	**Tools, Shop, Garage Equipment**								

Tennessee American Water Company
Safety and Environmental Compliance (SEC)
Investment Worksheet
Proof spreadsheet without Array formulas

SEC

			6	7	8	9	10	11	12
			=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
112	Recurring Projects		$2,661	$225	$41	$8	$0	$273	$282
113	Investment Projects		0	0	0	0	0	0	0
114	Total SEC		$2,661	$225	$41	$8	$0	$273	$282
115									
116	**344000**	**Laboratory Equipment**							
117	Recurring Projects		$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
118	Investment Projects		0	0	0	0	0	0	0
119	Total SEC		$16,345	$1,381	($1,459)	($1,952)	$0	($2,030)	($2,097)
120									
121	**345000**	**Power Operated Equipment**							
122	Recurring Projects		$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
123	Investment Projects		0	0	0	0	0	0	0
124	Total SEC		$119,742	$10,120	$10,811	$2,078	$0	$23,009	$23,767
125									
126	**346100**	**Comm Equip Non-Telephone**							
127	Recurring Projects		$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
128	Investment Projects		0	0	0	0	0	0	0
129	Total SEC		$44,597	$3,769	$2,811	$902	$0	$7,483	$7,729
130									
131	**346190**	**Remote Control & Instrument**							
132	Recurring Projects		$948,546	$80,166	$40,711	$13,065	$0	$133,942	$138,357
133	Investment Projects		14,536	1,229	681	219	0	2,129	2,199
134	Total SEC		$963,082	$81,394	$41,392	$13,284	$0	$136,070	$140,555
135									
136	**347000**	**Misc Equipment**							
137	Recurring Projects		$168,703	$14,258	$12,908	$2,755	$0	$29,921	$30,907
138	Investment Projects		1,958	165	376	80	0	622	643
139	Total SEC		$170,660	$14,423	$13,285	$2,835	$0	$30,543	$31,550
140									
141	**348000**	**Other Tangible Plant**							
142	Recurring Projects		$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
143	Investment Projects		0	0	0	0	0	0	0
144	Total SEC		$21,514	$1,818	$1,104	$293	$0	$3,215	$3,321
145									
146	**Expense:**								
147	Chemical Expense for Wastewater handling:		$0	$0	$0	$0	$0	$0	$0
148	Electric Power Expense for Wastewater handling:		0	0	0	0	0	0	0
149	Hauling Expense for Wastewater handling:		0	0	0	0	0	0	0
150	Total SEC		$0	$0	$0	$0	$0	$0	$0
151									
152	**Total**		**$32,936,471**	**$2,783,610**	**$1,164,180**	**$475,421**	**$0**	**$4,423,211**	**$4,569,009**

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet
Proof spreadsheet without Array formulas

			1	2	3	4	5	B	C
		EDI				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$143,228	$0	$0	$143,228	$0	($10,394)	($6,445)
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		1,107,380	0	0	1,107,380	0	(80,365)	(15,652)
9	Total EDI		$1,107,380	$0	$0	$1,107,380	$0	($80,365)	($15,652)
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,546,808	$0	$0	$2,546,808	$0	($184,829)	($100,311)
13	Investment Projects		1,108,100	0	0	1,108,100	0	(80,418)	(9,057)
14	Total EDI		$3,654,908	$0	$0	$3,654,908	$0	($265,247)	($109,368)
15									
16	**333000**	**Services**							
17	Recurring Projects		$10,318	$0	$0	$10,318	$0	($749)	($499)
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$10,318	$0	$0	$10,318	$0	($749)	($499)
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$18,184	$0	$0	$18,184	$0	($1,319)	($2,654)
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$557,160	($1,071)	($111,457)	$556,089	$2,595	($40,435)	($24,836)
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$5,491,176**	**($1,071)**	**($111,457)**	**$5,490,105**	**$2,595**	**($398,509)**	**($159,454)**

Tennessee American Water Company
Economic Development Investment (EDI)
Investment Worksheet
Proof spreadsheet without Array formulas

			6	7	8	9	10	11	12
			=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
		EDI							
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304400**	**Structures & Improvement-T&D**							
2	Recurring Projects		$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
3	Investment Projects		0	0	0	0	0	0	0
4	Total EDI		$126,389	$10,682	$3,051	$1,935	$0	$15,668	$16,184
5									
6	**311200**	**Pump Eqp Electric**							
7	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
8	Investment Projects		1,011,363	85,475	27,131	14,961	0	127,567	131,772
9	Total EDI		$1,011,363	$85,475	$27,131	$14,961	$0	$127,567	$131,772
10									
11	**331001**	**Transmission & Distribution Mains**							
12	Recurring Projects		$2,261,668	$191,144	$31,835	$34,409	$0	$257,388	$265,872
13	Investment Projects		1,018,625	86,089	13,851	14,971	0	114,911	118,699
14	Total EDI		$3,280,293	$277,232	$45,686	$49,380	$0	$372,299	$384,571
15									
16	**333000**	**Services**							
17	Recurring Projects		$9,070	$767	$115	$139	$0	$1,020	$1,054
18	Investment Projects		0	0	0	0	0	0	0
19	Total EDI		$9,070	$767	$115	$139	$0	$1,020	$1,054
20									
21	**334300**	**Meter Vaults**							
22	Recurring Projects		$14,211	$1,201	$496	$246	$0	$1,943	$2,007
23	Investment Projects		0	0	0	0	0	0	0
24	Total EDI		$14,211	$1,201	$496	$246	$0	$1,943	$2,007
25									
26	**335000**	**Hydrants**							
27	Recurring Projects		$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
28	Investment Projects		0	0	0	0	0	0	0
29	Total EDI		$383,027	$32,371	$10,227	$7,513	$0	$50,111	$51,763
30									
31	**Expense:**								
32			$0	$0	$0	$0	$0	$0	$0
33			0	0	0	0	0	0	0
34			0	0	0	0	0	0	0
35	Total		$0	$0	$0	$0	$0	$0	$0
36									
37	**Total**		**$4,824,351**	**$407,728**	**$86,705**	**$74,175**	**$0**	**$568,608**	**$587,351**

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$0	($94,900)	$0	($94,900)	$0	$0	$25,057
3	Investment Projects		6,103,569	(1,807)	0	6,101,762	902,822	(697,900)	(1,267,735)
4	Total QIIP		$6,103,569	($96,707)	$0	$6,006,862	$902,822	($697,900)	($1,242,678)
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,250,689	($170,157)	$0	$1,080,532	$661,770	($143,009)	($712,266)
10									
11	**309000**	**Supply Mains**	$0	$0	$0	$0	$0	$0	$0
12	Recurring Projects		1,404,598	0	0	1,404,598	3,709	(160,603)	(45,409)
13	Investment Projects		$1,404,598	$0	$0	$1,404,598	$3,709	($160,603)	($45,409)
14	Total QIIP								
15									
16	**311520**	**Pumping Equipment SOS**	$0	$0	$0	$0	$0	$0	$0
17	Recurring Projects		493,269	(3,675)	0	489,594	97,718	(56,399)	(4,480)
18	Investment Projects		$493,269	($3,675)	$0	$489,594	$97,718	($56,399)	($4,480)
19	Total QIIP								
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$259,932	($123,785)	$0	$136,147	$89,500	($29,723)	($46,030)
23	Investment Projects		8,813,147	(2,364,119)	0	6,449,028	2,450,581	(1,007,722)	(139,558)
24	Total QIIP		$9,073,080	($2,487,904)	$0	$6,585,176	$2,540,081	($1,037,445)	($185,588)
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$52,740	($36,378)	$0	$16,362	$206,460	($6,033)	($29,469)
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$754,066	$0	$0	$754,066	$734,425	($86,220)	($45,091)
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,371,842	($109,594)	$0	$1,262,248	$240,963	($156,865)	($369,191)
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$90,599	$0	$0	$90,599	$0	($10,357)	($11,935)
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,364,288	($446)	$0	$3,363,842	$311,477	($384,684)	($146,071)
48	Investment Projects		190,792	0	0	190,792	0	(21,812)	(2,614)
49	Total QIIP		$3,555,081	($446)	$0	$3,554,635	$311,477	($406,496)	($148,685)
50									

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

			1	2	3	4	5	B	C
		QIIP				=Col 1 + Col 2			
Line #	Investment by Plant Account	Account Description	Additions	Retirements	CIAC	Net Investments (for Property Tax Calculation)	Cost of Removal Net of Salvage	Accumulated Deferred Income Taxes	Accumulated Depreciation
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$27,285,720	($3,033,609)	($2,141,735)	$24,252,111	$2,545,682	($3,119,946)	($955,004)
53	Investment Projects		4,345,679	0	0	4,345,679	0	(496,897)	(105,341)
54	Total QIIP		$31,631,400	($3,033,609)	($2,141,735)	$28,597,791	$2,545,682	($3,616,843)	($1,060,345)
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,044,957	($256,087)	($29,877)	$3,788,870	$813,463	($462,514)	($158,992)
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,461,443	($2,512,280)	$0	$3,949,163	$1,116,017	($738,821)	($497,459)
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$8,408,531	($569,552)	$0	$7,838,979	$1,119,691	($961,458)	($734,676)
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$40,035	$0	$0	$40,035	$5,119	($4,580)	($2,193)
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,537,584	($397,095)	($137,282)	$2,140,489	$321,514	($290,154)	($132,426)
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		207,335	0	0	207,335	0	(23,708)	(34,589)
84	Total QIIP		$207,335	$0	$0	$207,335	$0	($23,708)	($34,589)
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$77,480,819**	**($9,673,484)**	**($2,308,894)**	**$67,807,335**	**$11,620,911**	**($8,859,405)**	**($5,415,472)**

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

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
1	**304300**	**Struct & Imp-Treatment**							
2	Recurring Projects		$25,057	$2,118	($3,900)	($1,282)	$0	($3,065)	($3,166)
3	Investment Projects		5,040,756	426,017	250,782	82,439	0	759,239	784,265
4	Total QIIP		$5,065,813	$428,135	$246,882	$81,157	$0	$756,174	$781,099
5									
6	**304301**	**Struct & Imp-Treatment-Dpr Paint**							
7	Recurring Projects		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
8	Investment Projects		0	0	0	0	0	0	0
9	Total QIIP		$1,057,184	$89,347	$130,312	$14,599	$0	$234,258	$241,980
10									
11	**309000**	**Supply Mains**	$0	$0	$0	$0	$0	$0	$0
12	Recurring Projects		1,202,295	101,611	26,266	18,977	0	146,855	151,695
13	Investment Projects		$1,202,295	$101,611	$26,266	$18,977	$0	$146,855	$151,695
14	Total QIIP								
15									
16	**311520**	**Pumping Equipment SOS**	$0	$0	$0	$0	$0	$0	$0
17	Recurring Projects		530,108	44,802	8,960	6,615	0	60,376	62,366
18	Investment Projects		$530,108	$44,802	$8,960	$6,615	$0	$60,376	$62,366
19	Total QIIP								
20									
21	**320100**	**WT Equip Non-Media**							
22	Recurring Projects		$273,679	$23,130	$1,484	$1,839	$0	$26,453	$27,325
23	Investment Projects		10,116,448	854,987	70,294	87,131	0	1,012,412	1,045,783
24	Total QIIP		$10,390,128	$878,117	$71,778	$88,970	$0	$1,038,866	$1,073,108
25									
26	**320200**	**Water Trmt Equip Filter Media**							
27	Recurring Projects		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
28	Investment Projects		0	0	0	0	0	0	0
29	Total QIIP		$223,698	$18,906	$5,512	$221	$0	$24,639	$25,451
30									
31	**330000**	**Dist Reservoirs & Standpipes**							
32	Recurring Projects		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
33	Investment Projects		0	0	0	0	0	0	0
34	Total QIIP		$1,357,180	$114,701	$15,685	$10,188	$0	$140,574	$145,208
35									
36	**330003**	**Tank Repainting**							
37	Recurring Projects		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
38	Investment Projects		0	0	0	0	0	0	0
39	Total QIIP		$1,086,749	$91,846	$139,857	$17,054	$0	$248,757	$256,957
40									
41	**330100**	**Elevated Tanks & Standpipes**							
42	Recurring Projects		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
43	Investment Projects		0	0	0	0	0	0	0
44	Total QIIP		$68,307	$5,773	$2,482	$1,224	$0	$9,479	$9,792
45									
46	**330200**	**Ground Level Tanks**							
47	Recurring Projects		$3,145,010	$265,799	$92,169	$45,448	$0	$403,416	$416,714
48	Investment Projects		166,366	14,060	5,228	2,578	0	21,866	22,587
49	Total QIIP		$3,311,377	$279,859	$97,397	$48,026	$0	$425,282	$439,300
50									

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

			6	7	8	9	10	11	12
		QIIP	=Cols 1 + 3 + 5 + B + C	=Col 6 x 8.451452%	=(Col 1+2+3)x Depreciation Rate	= (Col 4 x Prop Tax Rate) + (Col 4 x Franchise Rate)		=Cols 7 + 8 + 9 + 10	= Col 11 / (1 - 3.191%)
Line #	Investment by Plant Account	Account Description	Earnings Basis Net Investment (Rate Base)	Earnings Basis x Pre-Tax Return (PTR)	Depreciation Expense	Property Tax & Franchise Fees	Operational Expenses	Total Before Revenue Tax	Total With Revenue Tax
51	**331001**	**Transmission & Distribution Mains**							
52	Recurring Projects		$23,614,717	$1,995,787	$276,380	$327,663	$0	$2,599,830	$2,685,525
53	Investment Projects		3,743,441	316,375	54,321	58,713	0	429,409	443,564
54	Total QIIP		$27,358,159	$2,312,162	$330,701	$386,377	$0	$3,029,239	$3,129,088
55									
56	**333000**	**Services**							
57	Recurring Projects		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
58	Investment Projects		0	0	0	0	0	0	0
59	Total QIIP		$4,207,037	$355,556	$41,725	$51,190	$0	$448,471	$463,253
60									
61	**334100**	**Meters**							
62	Recurring Projects		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
63	Investment Projects		0	0	0	0	0	0	0
64	Total QIIP		$6,341,180	$535,922	$295,002	$53,356	$0	$884,280	$913,428
65									
66	**334200**	**Meter Installations**							
67	Recurring Projects		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
68	Investment Projects		0	0	0	0	0	0	0
69	Total QIIP		$7,832,088	$661,925	$214,004	$105,910	$0	$981,840	$1,014,203
70									
71	**334300**	**Meter Vaults**							
72	Recurring Projects		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
73	Investment Projects		0	0	0	0	0	0	0
74	Total QIIP		$38,381	$3,244	$1,093	$541	$0	$4,878	$5,038
75									
76	**335000**	**Hydrants**							
77	Recurring Projects		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
78	Investment Projects		0	0	0	0	0	0	0
79	Total QIIP		$2,299,236	$194,319	$46,074	$28,920	$0	$269,312	$278,189
80									
81	**346190**	**Remote Control & Instrument**							
82	Recurring Projects		$0	$0	$0	$0	$0	$0	$0
83	Investment Projects		149,038	12,596	8,729	2,801	0	24,126	24,921
84	Total QIIP		$149,038	$12,596	$8,729	$2,801	$0	$24,126	$24,921
85									
86	**Expense:**								
87			$0	$0	$0	$0	$0	$0	$0
88			0	0	0	0	0	0	0
89			0	0	0	0	0	0	0
90	Total		$0	$0	$0	$0	$0	$0	$0
91									
92	**Total**		**$72,517,959**	**$6,128,821**	**$1,682,459**	**$916,126**	**$0**	**$8,727,406**	**$9,015,077**

STATE OF Kentucky)
)
COUNTY OF Fayette)

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

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

Elaine K. Chambers

Elaine K. Chambers

Sworn to and subscribed before me
this 10th day of November, 2020.

Sharon Miller

Notary Public

My Commission Expires: 7/25/24

ID# KYNP9273