

BUTLER | SNOW

April 6, 2021

VIA ELECTRONIC FILING

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

RE: *Petition of Tennessee-American Water Company Regarding the 2021 Investment and Related Expenses Under the Qualified Infrastructure Investment Program Rider, the Economic Development Investment Rider and the Safety and Environmental Compliance Rider, TPUC Docket No. 20-00128*

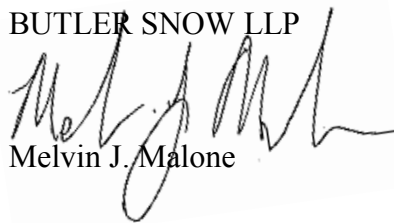
Dear Chairman Hill:

Attached for filing please find *Tennessee-American Water Company's Responses to First Discovery Requests of the Consumer Advocate* in the above-captioned matter.

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

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

clw

Attachment

cc: Elaine Chambers, TAWC
Rachel C. Procaccini, Consumer Advocate Unit
Vance Broemel, Consumer Advocate Unit

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BUTLER SNOW LLP

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

**PETITION OF TENNESSEE-AMERICAN)
WATER COMPANY REGARDING THE)
2021 INVESTMENTS AND RELATED)
EXPENSES UNDER THE QUALIFIED)
INFRASTRUCTURE INVESTMENT)
PROGRAM RIDER, THE ECONOMIC)
DEVELOPMENT INVESTMENT RIDER)
AND THE SAFETY AND)
ENVIRONMENTAL COMPLIANCE)
RIDER)**

DOCKET NO. 20-00128

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

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

GENERAL OBJECTIONS

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

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

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

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

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

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

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

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

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

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-1. Provide the estimated capital expenditures of TAWC that will be made in 2021 that are not subject to this request.

Response:

1-1. Please see TAW_R_CAPDDR1_001_040621_Attachment. This information was provided on the tab "EXH 2021 SCEP" in the excel file "TAW_SCH1_2021_Filing" as well.

**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		Total 2021
RECURRING PROJECTS					Profile
Tennessee	None	DV	Projects Funded by Others		\$1,000,000
Tennessee	None	G	Services and Laterals - New		1,321,250
Tennessee	None	I	Meters - New		225,999
Tennessee	None	K	ITS Equipment and Systems		2,574,660
Tennessee	None	N	Offices and Operations Centers		20,000
Tennessee	None	O	Vehicles		739,999
Tennessee	None	P	Tools and Equipment		130,000
Tennessee	None	S	Engineering Studies		125,000
Total Recurring Projects					\$6,136,909
INVESTMENT PROJECTS					
Tennessee	None	I26-02xxxx	Chattanooga Ops Center	In Service Date 11/1/2022	1,500,000
Tennessee	None	I26-xxxxxx	GIS Project	9/30/2021	826,480
Tennessee	None	I26-000002	Post Acquisition BD Capex		0
Total Investment Projects					\$2,326,480
*Dollar amounts from TAWC's Annual Capital Planning Process					\$8,463,389

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Grady Stout

Question:

1-2. Refer to the Testimony of Grady Stout. Specifically, refer to page 8 lines 14-16, which relates to yearly main breaks. Provide the source of this information in yearly format for the years 2007-2020.

Response:

Year	# of Main Breaks
2007	520
2008	458
2009	387
2010	596
2011	451
2012	464
2013	333
2014	260
2015	322
2016	470
2017	309
2018	353
2019	346
2020*	309

*At the time of filing the 2020 numbers were not complete. To give an accurate description of the 2020 numbers we took the 5 Year monthly average for the months of November (38 main breaks) and December (36 main breaks) to forecast the end of 2020 (total forecasted main breaks were 328). The actual number was less than forecasted (309 main breaks).

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Grady Stout

Question:

1-3. Provide the estimated capital expenditures, removals, and retirements by service territory.

Response:

1-3. The table below outlines the estimate capital expenditures, removals and retirements by service territory.

Service Territory	DV	Investment Projects	Recurring Projects	Total Net Spend	Removals	Retirements (excluding DV)
Chattanooga	\$60,000	\$9,905,003	\$11,162,807	\$21,127,810	\$1,503,053	\$1,105,145
Suck Creek	-	-	\$114,397	\$114,397	\$7,761	\$10,956
Sequatchie Valley	-	\$160,626	\$692,228	\$852,854	\$72,970	\$83,183

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Kurt Stafford

Question:

1-4. Refer to the Testimony of Kurt Stafford. Specifically, refer to pages 17-18 where he discusses Process Plant Facilities and Equipment. Provide a breakdown of the proposed \$1,615,000 in budgeted expenditures between new and replacement projects.

Response:

1-4. All the budgeted expenditures proposed under the 2021 Budget Line Q – Process Plant Facilities and Equipment consist of replacement projects.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-5. Refer to <TAW_SCH1_2021_Filing.xlsx> as filed with the Company's Petition. Specifically, refer to tab <WKP PTR&CF> cells C39 through C41. Provide an update to this ratio for the year ending 2019.

Response:

	Tax Year 2020 <u>12/31/19 asset value</u>
Property Tax Paid	\$3,357,534
Property Tax Base	\$354,113,607
Property Tax Rate	0.9481516%

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-6. Refer to <TAW_SCH1_2021_Filing.xlsx> as filed with the Company's Petition. Specifically, refer to tab <WKP PTR&CF>, cells E36 and E47. Confirm, and provide the values thereof, that the projected annual revenues from the Company's last general rate case are included in projected revenues from Waldens Ridge. Confirm whether the Company continues to provide service to these customers.

Response:

Please see TAW_R_CAPDDR1_006_040621_Attachment. The schedules are from the stipulation and settlement in the last general rate case, Docket No. 12-00049. The CAPD Settlement Exhibit 16 displays Walden's Ridge's inclusion in the authorized revenues and CAPD Settlement Exhibit 13 displays the authorized cost of capital. These exhibits tie to TAW_SCH1_2021_Filing tab WKP PTR&CF, cells E36 and E47.

TAWC sold Walden's Ridge on April 4, 2015 and no longer provides service to those customers.

TENNESSEE-AMERICAN WATER COMPANY
CAPD Proposed Revenue Change
For the 12 Months Ending November 30, 2013

Line No.		Current Rates A/	Proposed Rates	Revenue Change B/	Percent Change
1	Residential	\$ 17,924,592	\$ 20,205,423	\$ 2,280,831	12.72%
2	Commercial	13,248,477	14,934,291	1,685,814	12.72%
3	Industrial	3,788,398	4,270,456	482,058	12.72%
4	Other Public Authority	3,236,418	3,648,239	411,821	12.72%
5	Other Water Utility	14,297	16,116	1,819	12.72%
	Special Contract				
6	Fort Oglethorpe	434,314	489,579	55,265	12.72%
7	Catoosa County	201,767	227,441	25,674	12.72%
8	Signal Mountain	453,907	453,907	0	0.00%
9	Walden's Ridge	554,062	554,062	0	0.00%
10	Private Fire Service	<u>2,017,492</u>	<u>2,274,210</u>	<u>256,718</u>	<u>12.72%</u>
11	Total Water Sales Revenues	\$ 41,873,724	\$ 47,073,724	\$ 5,200,000	12.42%
12	Other Revenues	<u>1,771,318</u>	<u>1,816,355</u>	<u>45,037</u>	<u>2.54%</u>
13	Total Revenues	\$ <u>43,645,042</u>	\$ <u>48,890,079</u>	<u>5,245,037</u>	<u>12.02%</u>

A/ CAPD Exhibit, Schedule 9.

B/ CAPD Exhibit, Schedule 1.

TENNESSEE-AMERICAN WATER COMPANY
Rate of Return Summary
For the 12 Months Ending November 30, 2013

Line No.	Class of Capital	SETTLEMENT ^{A/}		
		Percent of Total	Cost Rate ^{A/}	Weighted Cost Rate
1	Subsidiary Short-Term Debt	2.45%	1.00%	0.0245%
2	Subsidiary Long-Term Debt	52.94%	6.02%	3.1870%
3	Parent Short-Term Debt	0.85%	1.00%	0.0085%
4	Parent Long Term Debt	9.35%	6.15%	0.5750%
5	Parent Preferred	0.03%	4.93%	0.0015%
6	Parent Common Equity	<u>34.38%</u>	10.00%	<u>3.4380%</u>
7	Total	<u>100.00%</u>		<u>7.2345%</u>
Interest Expense Short-Term Debt				
8	Rate Base			\$ 126,316,451 B/
9	Short-Term Weighted Debt Cost			<u>0.0330%</u>
10	Short-Term Debt Interest Expense			<u>\$ 41,684</u>
Interest Expense Long-Term Debt				
11	Rate Base			\$ 126,316,451 B/
12	Long-Term Weighted Debt Cost			<u>3.7620%</u>
13	Long-Term Debt Interest Expense			<u>\$ 4,752,041</u>
14	Total Interest Expense			<u>\$ 4,793,726</u>
Preferred Stock Dividend:				
15	Rate Base			\$ 126,316,451 B/
	Preferred Stock Cost Rate			<u>0.0015%</u>
	Preferred Stock Dividend			<u>\$ 1,868</u>

A/ Klein Exhibit, Page 2 of 21.
B/ CAPD Exhibit, Schedule 2.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-7. Refer to the monthly 3.03 Reports and supporting documents provided by the Company. Provide the filing and supporting files (TN Active Meters, TN Bill Analysis, TN Continuing Surveillance, TN Labor Schedule, TN Plant Report, TN Statements) for the Month ending September 2019.

Response:

1-7. Please refer to the attachments listed below:

3.06 Report - TAW_R_CAPDDR1_007_040621_Attachment 1
TN Active Meters - TAW_R_CAPDDR1_007_040621_Attachment 2
TN Bill Analysis - TAW_R_CAPDDR1_007_040621_Attachment 3
TN Continuing Surveillance - TAW_R_CAPDDR1_007_040621_Attachment 4
TN Labor Schedule - TAW_R_CAPDDR1_007_040621_Attachment 5
TN Plant Report - TAW_R_CAPDDR1_007_040621_Attachment 6
TN Statements - TAW_R_CAPDDR1_007_040621_Attachment 7

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

Company Name: Tennessee-American Water Company
Month of Report: September 2019

PSC--3.06

(a)	Amount for this Month		Year-To-Date		12 Months-To-Date	
	This Year (b)	Last Year (c)	This Year (d)	Last Year (e)	This Year (f)	Last Year (g)
Operating Revenues						
1. Residential Sales.....	2,313,232	1,990,610	18,409,594	17,882,825	24,178,886	23,463,053
2. Commercial Sales.....	1,691,785	1,578,003	13,646,651	13,336,246	17,958,096	17,661,058
3. Industrial Sales.....	403,639	455,478	3,455,131	3,373,422	4,511,025	4,435,120
4. Other Sales.....	727,733	541,515	5,525,502	5,410,233	7,153,653	7,768,500
5. Total Operating Revenues (Item 1-4).....	5,136,389	4,565,606	41,036,878	40,002,726	53,801,660	53,327,731
Operating Expenses						
6. Source of Supply Expense.....	18,479	6,389	98,001	94,121	141,472	125,536
7. Pumping and Water Treatment Expense.....	494,486	469,435	4,196,468	4,271,910	5,777,890	5,569,607
8. Transmission and Distribution-Operation.....	65,630	56,626	521,636	467,997	714,008	609,583
9. Transmission and Distribution-Maintenance.....	75,560	102,790	1,266,598	992,845	1,864,760	1,374,868
10. Customer Accounts and Sales Expense.....	110,039	82,767	924,414	1,442,530	1,265,633	1,938,167
11. Administrative and General Expense.....	1,207,723	1,512,461	10,783,754	10,189,468	14,700,311	13,528,257
12. Depreciation and Amortization.....	756,713	700,455	6,616,847	6,257,066	8,731,484	8,252,117
13. Taxes Other Than Income Taxes.....	460,088	418,284	3,695,187	3,776,233	4,990,966	5,396,114
14. Income Taxes.....	453,647	251,617	2,808,237	2,581,899	3,152,511	3,855,390
15. Total Operating Expenses (Item 6-14).....	3,642,365	3,600,824	30,911,142	30,074,069	41,339,035	40,649,639
16. Net Operating Income (Item 5 less 15).....	1,494,024	964,782	10,125,736	9,928,657	12,462,625	12,678,092
Gain/Loss on Sale	0	0	0	0	11,714	0
17. Other Income.....	(56,695)	(13,025)	(306,896)	(103,119)	(344,113)	(115,189)
18. Miscellaneous Income Deductions.....	(88)	(2,085)	5,003	(2,307)	28,161	(4,355)
19. Interest Charges.....	301,512	298,745	2,670,296	2,760,256	3,483,796	3,597,544
20. Net Income.....	1,249,296	681,148	7,757,333	7,273,827	9,283,067	9,200,092
	Balance at End of Month This Year (h)	Balance at End of Month Last Year (i)	Aver. for 12 Mo.- To-Date This Year (j)	Aver. for 12 Mo.-To-Date Last Year (k)		
21. Utility Plant In Service.....(1).....	340,638,230	318,937,485	329,220,343	314,259,194		
22. Construction Work in Progress.....	11,978,571	9,259,264	12,495,317	5,373,472		
23. Utility Plant Acquisition Adjustment.....	0	0	0	0		
24. Property Held for Future Use.....	0	0	0	0		
25. Accumulated Depreciation and Amort..(1).....	91,459,447	88,430,971	89,738,012	86,183,317		
26. Materials and Supplies.....	802,498	888,955	847,065	903,346		
27. Unamortized Investment Credit.....	218,940	295,308	253,942	330,310		
28. Deferred Income Tax.....	47,951,202	47,304,125	46,560,535	46,879,293		
29. Contributions in Aid of Construction.....	17,920,734	17,710,742	17,824,229	17,447,959		
30. Customer Advances for Construction.....	4,043,980	3,655,599	3,769,453	3,574,922		
31. Preferred Stock.....	0	0	0	0		
32. Common Stock.....	13,754,235	13,754,235	13,754,235	13,754,235		
33. Premium on Capital Stock and Other Capital.....	41,605,869	38,554,102	41,081,736	38,513,420		
34. Retained Earnings.....	38,698,004	35,878,981	37,004,660	34,999,173		
35. Long Term Debt.....(1).....	83,667,183	77,683,818	80,178,661	63,759,210		

(1) Includes Capital Lease

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

Page 2

FOR THE MONTH ENDED SEPTEMBER 2019

Line #		Monthly Balance	Average for 12 MTD
1	Additions:		
2	Plant in Service	\$340,638,230	\$329,220,343
3	Plant Under Construction	11,978,571	12,495,317
4	Property Held For Future Use	0	0
5	Materials and Supplies	802,498	847,065
6	Other Additions:		
7	Leased Utility Plant	0	0
8	Unamortized Painting - net	0	0
9	Working Capital C/	3,409,884	3,409,884
10			
11	Total Additions	356,829,183	345,972,609
12			
13			
14	Deductions:		
15	Accumulated Depreciation and Amortization	91,459,447	89,738,012
16	Accumulated Deferred Income Taxes	49,120,306	47,578,856
17	Unamortized Investment Credit - Pre 1971	1,357	2,776
18	Customer Deposits	0	0
19	Other Deductions:		
20	Contributions in Aid of Construction	17,920,734	17,824,229
21	Customer Advances for Construction	4,043,980	3,769,453
22	All Other A/	(773,067)	(959,003)
23			
24			
25			
26	Total Deductions	161,772,757	157,954,323
27			
28	Rate Base	\$195,056,426	\$188,018,286
29			
30	Net Operating Income	\$1,494,024	\$12,462,625
31	Adjustments to NOI		
32	Allowance for funds used during constrtn-Tax Effectuated	61,561	468,966
33	Adjustment to reflect effective federal		
34	Income tax rate (debt assigned to parent)	25,064	289,132
35	Interest on customer deposits	0	0
36	Incentive Compensation	79,996	
37			
38			
39	Adjusted Net Operating Income	\$1,660,645	\$13,220,723
40			
41			
42	Rate of return B/	10.22%	7.03%

A/ All Other

Acquisition adjustment	\$0	\$0
Accounts payable applicable to CWIP	310,943	47,986
Unpaid for materials and supplies	85,094	11,332
Taxes on CIAC-DEF. FIT & SIT	(1,169,104)	(1,018,321)
	(\$773,067)	(\$959,003)

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

C/ Per order

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

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

TENNESSEE-AMERICAN WATER COMPANY

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

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ (21,044)
Benefits	(204,630)
Total	\$ (225,674)

ACCOUNTS PAYABLE IN	Sep-2019
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 310,943
Unpaid for Materials and Supplies	\$ 85,094

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

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

(1)	Employee wage increases (including associated insurance & taxes)	(\$166,694)
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TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

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

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	70,043	5,164	18	352	75,577
37. 3/4"	114	118	2	10	244
38. 1"	294	1,558	23	145	2,020
39. 1 1/2"	26	427	7	71	531
40. 2"	28	1,159	76	300	1,563
41. 3"	0	66	0	8	74
42. 4" & Over	1	68	23	40	132
43. Totals	70,506	8,560	149	926	80,141

INSTRUCTIONS

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

REMARKS

N/A

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

Date:

Nov 20, 20 19

(Signed)

Clair Chambers

Title and Address:

Director - Rates & Regulation

109 Wichl Street

Chattanooga, TN 37403

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

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

Meter Size (a)	Residential (b)	Commercial (c)	Industrial (d)	Other (e)	Total (f)
36. 5/8"	70,043	5,164	18	352	75,577
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INSTRUCTIONS

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2. If any amount for the current month differs materially from that for the previous month or the same month a year ago and the difference is not self-explanatory, annotate the amount and explain the occasioning facts under "Remarks".
3. List the type and number of other customers in the water meters in service section under "Remarks".

REMARKS

N/A

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

Date: _____, 20 ____

(Signed) _____

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

Tennessee American Water
Active Meters
September 2019

Meter Size	Residential	Commercial	Industrial	OPA	Private Fire	Sales for Resale	Grand Total
5/8"	70,043	5,164	18	172	180	0	75,577
3/4"	114	118	2	10	0	0	244
1"	294	1,558	23	145	0	0	2,020
1.5"	26	427	7	71	0	0	531
2"	28	1,159	76	298	0	2	1,563
3"	0	66	0	8	0	0	74
4"	1	39	15	23	0	8	86
6"	0	26	6	5	0	2	39
8"	0	3	2	0	0	2	7
Grand Total	70,506	8,560	149	732	180	14	80,141

Revenue Bill Analysis Report

Posting Period Range 09/2019 - 09/2019
Company Code 1026

Residential

Rate Category

TNSUCW1M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	1-METER	TNWRMMPSC	AWTR/40111000	Water Service Charge	WT	TN SUCK CREEK RES 1" METER CHG	30.600000	1	-	91.80	3.00
Residential	2-METER	TNWRMMPSC	AWTR/40111000	Water Service Charge	WT	TN SUCK CREEK RES 2" METER CHG	30.600000	1	-	30.60	1.00
Residential	5/8-METER	TNWRMMPSC	AWTR/40111000	Water Service Charge	WT	TN SUCK CREEK RES 5/8" METER CHG	30.600000	1	-	7,009.41	229.07
Residential	TNWRMVPUSUC	#	AWTR/40111000	Water Usage Charge	WT	TN SUCK CREEK RES WATER VOLUMETRIC PRICE: MTLY	0.000000	1	3,232.00	-	
Residential	TNWRMVPUSUC	#	AWTR/40111000	Water Usage Charge	WT	TN SUCK CREEK RES WATER VOLUMETRIC PRICE: MTLY	0.455510	3	3,909.64	1,780.88	
Residential	TNWRMVPUSUC	#	AWTR/40111000	Water Usage Charge	WT	TN SUCK CREEK RES WATER VOLUMETRIC PRICE: MTLY	0.607310	2	6,377.36	3,873.06	
									13,519.00	\$12,785.75	233.07

Rate Category

TNTENW1M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	#	#	AWTR/40111000	Water Usage Charge	WT	#	0.000000	#	(7,439.75)	(4,065.13)	
Residential	1.5-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 1.5" METER CHG	78.050000	1	-	1,482.95	
Residential	1-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 1" METER CHG	39.010000	1	-	6,244.70	160.08
Residential	2-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 2" METER CHG	124.880000	1	-	1,498.56	12.00
Residential	3/4-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 3/4" METER CHG	23.450000	1	-	1,704.71	72.70
Residential	4-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 4" METER CHG	390.250000	1	-	390.25	1.00
Residential	5/8-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 5/8" METER CHG	13.960000	1	-	815,818.67	58,439.73
Residential	5/8-METER	TNWRMMP	AWTR/40121000	Water Service Charge	WT	TN RES 5/8" METER CHG	13.960000	1	-	111.68	8.00
Residential	5/8-METER	TNWRMMP	AWTR/40151000	Water Service Charge	WT	TN RES 5/8" METER CHG	13.960000	1	-	41.88	3.00
Residential	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.035660	1	1,380,959.97	49,250.36	1,381,109.37
Residential	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.265640	4	(2,765.92)	(734.74)	
Residential	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.355310	3	52,055.33	18,495.74	
Residential	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.565550	2	1,203,330.89	680,579.05	
Residential	TNWRMVP	#	AWTR/40121000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.035660	1	216.00	7.71	
Residential	TNWRMVP	#	AWTR/40121000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.565550	2	199.56	112.87	
Residential	TNWRMVP	#	AWTR/40151000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.035660	1	74.88	2.66	
Residential	TNWRMVP	#	AWTR/40151000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.565550	2	11.00	6.22	
									\$2,626,641.96	\$1,570,948.14	1,439,805.87

Rate Category

TNTENW1MLM

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	1.5-METER	TNWRMMPLM	AWTR/40111000	Water Service Charge	WT	TN RES 1.5" METER CHARGE LOOKOUT MOUNTAIN	78.050000	1	-	156.10	
Residential	1-METER	TNWRMMPLM	AWTR/40111000	Water Service Charge	WT	TN RES 1" METER CHARGE LOOKOUT MOUNTAIN	39.010000	1	-	4,291.10	110.00
Residential	2-METER	TNWRMMPLM	AWTR/40111000	Water Service Charge	WT	TN RES 2" METER CHARGE LOOKOUT MOUNTAIN	124.890000	1	-	249.78	2.00
Residential	3/4-METER	TNWRMMPLM	AWTR/40111000	Water Service Charge	WT	TN RES 3/4" METER CHARGE LOOKOUT MOUNTAIN	23.450000	1	-	938.00	40.00
Residential	5/8-METER	TNWRMMPLM	AWTR/40111000	Water Service Charge	WT	TN RES 5/8" METER CHARGE LOOKOUT MOUNTAIN	15.660000	1	-	28,080.03	1,793.11
Residential	TNWRMVPLOM	#	AWTR/40111000	Water Usage Charge	WT	TN LOOKOUT MTN.RES WATER VOLUMETRIC PRICE: MTLY	0.132820	1	51,036.60	6,774.47	51,004.89
Residential	TNWRMVPLOM	#	AWTR/40111000	Water Usage Charge	WT	TN LOOKOUT MTN.RES WATER VOLUMETRIC PRICE: MTLY	0.518260	3	25,995.64	13,472.50	
Residential	TNWRMVPLOM	#	AWTR/40111000	Water Usage Charge	WT	TN LOOKOUT MTN.RES WATER VOLUMETRIC PRICE: MTLY	0.728500	2	127,592.58	92,951.42	
Residential	TNWRMVPLOM	#	AWTR/40111000	Water Usage Charge	WT	TN LOOKOUT MTN.RES WATER VOLUMETRIC PRICE: MTLY	0.361830	4	246.84	89.31	
									204,871.66	147,002.71	52,950.00

Rate Category

TNTENW1MLV

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	#	#	AWTR/40111000	Water Usage Charge	WT	#	0.000000	#	(235.72)	(146.91)	
Residential	1-METER	TNWRMMPLV	AWTR/40111000	Water Service Charge	WT	TN RES 1" METER CHARGE LAKEVIEW	39.000000	1	-	117.00	3.00
Residential	5/8-METER	TNWRMMPLV	AWTR/40111000	Water Service Charge	WT	TN RES 5/8" METER CHARGE LAKEVIEW	15.660000	1	-	43,220.91	2,759.96
Residential	TNWRMVPPLAK	#	AWTR/40111000	Water Usage Charge	WT	TN LAKEVIEW RES WATER VOLUMETRIC PRICE: MTLY	0.065640	1	65,899.84	4,327.77	
Residential	TNWRMVPPLAK	#	AWTR/40111000	Water Usage Charge	WT	TN LAKEVIEW RES WATER VOLUMETRIC PRICE: MTLY	0.413010	3	60.04	24.80	
Residential	TNWRMVPPLAK	#	AWTR/40111000	Water Usage Charge	WT	TN LAKEVIEW RES WATER VOLUMETRIC PRICE: MTLY	0.623240	2	45,628.35	28,436.88	

Revenue Bill Analysis Report

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Company Code 1026

Residential

Rate Category

TNTENW2M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	1.5-METER	TNW2MMP	AWTR/40111000	Water Service Charge	WT	TN COM 1.5" METER CHG	99.660000	1	-	199.32	2.00
Residential	1-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	49.81	1.00
Residential	5/8-METER	TNW2MMP	AWTR/40111000	Water Service Charge	WT	TN COM 5/8" METER CHG	17.820000	1	-	53.46	3.00
Residential	TNW2MVP	#	AWTR/40111000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	150.00	4.75	
Residential	TNW2MVP	#	AWTR/40111000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.313890	3	424.08	133.12	
Residential	TNW2MVP	#	AWTR/40111000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	1,568.28	783.39	
Residential	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	30.00	0.95	
Residential	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	90.00	44.96	
									2,262.36	1,269.76	6.00

Rate Category

TNWHTW1MIN

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	#	#	AWTR/40111000	Water Usage Charge	WT	#	0.000000	#	(86.00)	(37.33)	
Residential	TNWRWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.000000	1	11,719.00	-	
Residential	TNWRWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.419000	4	7,080.00	2,966.54	
Residential	TNWRWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.456000	3	3,222.00	1,469.27	
Residential	TNWRWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.480000	2	6,977.00	3,348.96	
Residential	TNWRWWBSP	#	AWTR/40111000	Water Service Charge	WT	TN RES WHITWELL BASE CHG	20.450000	1	-	14,400.21	
									28,912.00	22,147.65	0.00

Rate Category

TNWHTW1MOU

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	TNWRWHIOUT	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL OUTSIDE WATER VOLUMETRIC PRICE: MTLY	0.000000	1	34,197.00	-	
Residential	TNWRWHIOUT	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL OUTSIDE WATER VOLUMETRIC PRICE: MTLY	0.437000	4	18,154.13	7,933.56	
Residential	TNWRWHIOUT	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL OUTSIDE WATER VOLUMETRIC PRICE: MTLY	0.532000	3	11,040.58	5,873.57	
Residential	TNWRWHIOUT	#	AWTR/40111000	Water Usage Charge	WT	TN WHITWELL OUTSIDE WATER VOLUMETRIC PRICE: MTLY	0.587000	2	22,275.00	13,075.69	
Residential	TNWRWWBSOU	#	AWTR/40111000	Water Service Charge	WT	TN RES WHITWELL BASE CHG OUTSIDE CITY.	23.370000	1	-	45,784.44	
									\$85,666.71	\$72,667.26	0.00

Rate Category

TNWHTW2MIN

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Residential	TNWNWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.000000	1	20.00	-	
Residential	TNWNWHIWEL	#	AWTR/40111000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.480000	2	12.00	5.76	
Residential	TNWNWWBSP	#	AWTR/40111000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG.	20.450000	1	-	20.45	
									32.00	26.21	0.00
									3,073,258.20	\$1,902,827.93	1,495,757.89

* Does Not Include ZZ Doc Type

General Ledger *	\$1,905,653.97
Variance	(\$2,826.04)
Manual Entries in GL	
Adj General Ledger	\$1,905,653.97
Misc Adj	\$1,441.22
Add'tl allocated	
Adj Variance	(\$1,384.82)
% Variance	-0.07%

Revenue Bill Analysis Report

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Company Code 1026

Commercial

Rate Category

TNSUCW2M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count	
Commercial	5/8-METER	TNW2MMPSC	AWTR/40121000	Water Service Charge	WT	TN SUCK CREEK COMM 5/8" METER CHG	39.060000	1	-	195.30	5.00	
Commercial	TNW2MVPSUC	#	AWTR/40121000	Water Usage Charge	WT	TN SUCK CREEK COMM WATER VOLUMETRIC PRICE: MTLY	0.000000	1	39.00	-		
Commercial	TNW2MVPSUC	#	AWTR/40121000	Water Usage Charge	WT	TN SUCK CREEK COMM WATER VOLUMETRIC PRICE: MTLY	0.535330	2	78.00	41.76		
										\$117.00	\$237.06	5.00

Rate Category

TNTENW1M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
Commercial	1-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 1" METER CHG	39.010000	1	-	78.02	2.00
Commercial	1-METER	TNWRMMP	AWTR/40121000	Water Service Charge	WT	TN RES 1" METER CHG	39.010000	1	-	(312.08)	(8.00)
Commercial	5/8-METER	TNWRMMP	AWTR/40111000	Water Service Charge	WT	TN RES 5/8" METER CHG	13.960000	1	-	41.88	3.00
Commercial	5/8-METER	TNWRMMP	AWTR/40121000	Water Service Charge	WT	TN RES 5/8" METER CHG	13.960000	1	-	111.68	8.00
Commercial	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.035660	1	150.00	5.35	
Commercial	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.355310	3	797.00	283.18	
Commercial	TNWRMVP	#	AWTR/40111000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.565550	2	1,259.64	712.39	
Commercial	TNWRMVP	#	AWTR/40121000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.035660	1	327.48	11.67	
Commercial	TNWRMVP	#	AWTR/40121000	Water Usage Charge	WT	TN RES WATER VOLUMETRIC PRICE: MTLY	0.565550	2	1,463.36	827.60	
									3,997.48	1,759.69	5.00

Rate Category

TNTENW2M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	
										\$	Meter Count
Commercial	#	#	AWTR/40121000	Water Service Charge	WT	#	0.000000	#	-		694.79
Commercial	#	#	AWTR/40121000	Water Usage Charge	WT	#	0.000000	#	(7,337.01)	(3,309.50)	
Commercial	#	#	AWTR/40121200	Water Service Charge	WT	#	0.000000	#	-	(7,383.58)	
Commercial	1.5-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 1.5" METER CHG	99.660000	1	-	40,225.79	403.63
Commercial	1-METER	TNW2MMP	AWTR/40111000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	49.81	1.00
Commercial	1-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	70,379.64	1,412.96
Commercial	1-METER	TNW2MMP	AWTR/40151000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	49.81	1.00
Commercial	2-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 2" METER CHG	159.440000	1	-	173,232.26	1,086.50
Commercial	2-METER	TNW2MMP	AWTR/40151000	Water Service Charge	WT	TN COM 2" METER CHG	159.440000	1	-	159.44	1.00
Commercial	3/4-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 3/4" METER CHG	29.930000	1	-	3,208.99	107.22
Commercial	3-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 3" METER CHG	298.980000	1	-	17,870.81	59.77
Commercial	4-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 4" METER CHG	498.310000	1	-	18,683.21	37.49
Commercial	5/8-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 5/8" METER CHG	17.820000	1	-	76,880.37	4,314.27
Commercial	6-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 6" METER CHG	996.640000	1	-	20,929.44	21.00
Commercial	8-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 8" METER CHG	1594.610000	1	-	4,783.83	3.00
Commercial	TNW2MVP	#	AWTR/40111000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	14.00		0.45
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	154,136.44		4,873.84
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.179250	5	27,593.72		4,946.17
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.234600	4	735,508.20		172,550.24
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.313890	3	1,186,147.16		372,319.99
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	814,370.70		406,805.35
Commercial	TNW2MVP	#	AWTR/40151000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	60.00		1.90
Commercial	TNW2MVP	#	AWTR/40151000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	168.76		84.29
									\$2,910,661.97	\$1,378,037.34	7,448.85

Revenue Bill Analysis Report

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Commercial

Rate Category

TNTENW2MLM

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count	
Commercial	1.5-METER	TNW2MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN COMM 1.5" METER CHG	99.660000	1	-	\$	498.30	
Commercial	1-METER	TNW2MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN COMM 1" METER CHG	49.810000	1	-		20.00	
Commercial	2-METER	TNW2MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN COMM 2" METER CHG	159.440000	1	-		8.00	
Commercial	3/4-METER	TNW2MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN COMM 3/4" METER CHG	29.930000	1	-		1.00	
Commercial	5/8-METER	TNW2MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN COMM 5/8" METER CHG	20.010000	1	-		51.68	
Commercial	TNW2MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN.COM WATER VOLUMETRIC PRICE: MTLY	0.117230	1	1,810.08		212.34	
Commercial	TNW2MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN.COM WATER VOLUMETRIC PRICE: MTLY	0.320010	4	36,082.60		11,546.80	
Commercial	TNW2MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN.COM WATER VOLUMETRIC PRICE: MTLY	0.457780	3	12,959.96		5,932.82	
Commercial	TNW2MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN.COM WATER VOLUMETRIC PRICE: MTLY	0.643420	2	13,983.40		8,997.19	
										\$64,836.04	\$30,523.15	85.68

Rate Category

TNTENW2MLV

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
Commercial	1-METER	TNW2MMPLV	AWTR/40121000	Water Service Charge	WT	TN LAKEVIEW COMM 1" METER CHG	49.810000	1	-	747.15	
Commercial	2-METER	TNW2MMPLV	AWTR/40121000	Water Service Charge	WT	TN LAKEVIEW COMM 2" METER CHG	159.440000	1	-	956.64	6.00
Commercial	5/8-METER	TNW2MMPLV	AWTR/40121000	Water Service Charge	WT	TN LAKEVIEW COMM 5/8" METER CHG	20.010000	1	-	2,391.06	119.49
Commercial	6-METER	TNW2MMPLV	AWTR/40121000	Water Service Charge	WT	TN LAKEVIEW COMM 6" METER CHG	996.640000	1	-	996.64	1.00
Commercial	TNW2MVPLAK	#	AWTR/40121000	Water Usage Charge	WT	TN LAKEVIEW COMM WATER VOLUMETRIC PRICE: MTLY	0.057810	1	2,542.56	146.77	
Commercial	TNW2MVPLAK	#	AWTR/40121000	Water Usage Charge	WT	TN LAKEVIEW COMM WATER VOLUMETRIC PRICE: MTLY	0.364890	3	6,612.89	2,412.97	
Commercial	TNW2MVPLAK	#	AWTR/40121000	Water Usage Charge	WT	TN LAKEVIEW COMM WATER VOLUMETRIC PRICE: MTLY	0.550520	2	6,998.00	3,852.54	
Commercial	TNW2MVPLAK	#	AWTR/40121000	Water Usage Charge	WT	TN LAKEVIEW COMM WATER VOLUMETRIC PRICE: MTLY	0.260870	4	479.00	124.96	
									16,632.45	11,628.73	126.49

Rate Category

TNTENW4M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
Commercial	1.5-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 1.5" METER CHG	91.300000	1	-	\$	91.30
Commercial	2-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 2" METER CHG	146.070000	1	-		146.07
Commercial	3-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 3" METER CHG	273.880000	1	-		273.88
Commercial	5/8-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 5/8" METER CHG	16.330000	1	-		32.66
Commercial	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.033650	1	140.00		4.71
Commercial	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.335400	3	498.00		167.03
Commercial	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.533880	2	1,181.72		630.91
									1,819.72	1,346.56	5.00

Rate Category

TNTENW4MLM

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
									\$		
Commercial	1.5-METER	TNW4MMPLM	AWTR/40121000	Water Service Charge	WT	TN LOOKOUT MTN. OPA 1.5" METER CHG	91.350000	1	-	91.35	1.00
Commercial	TNW4MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.125440	1	30.00	3.76	
Commercial	TNW4MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.489250	3	3,254.00	1,592.02	
Commercial	TNW4MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.687700	2	456.00	313.59	
Commercial	TNW4MVPLOM	#	AWTR/40121000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.342050	4	7,384.00	2,525.70	
									\$11,124.00	\$4,526.42	1.00

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Rate Category	TNTENWCM
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Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Commercial	1.5-METER	TNW2MMMP	AWTR/40121000	Water Service Charge	WT	TN COM 1.5" METER CHG	99.660000	1	-	-	0.00
Commercial	1-METER	TNW2MMMP	AWTR/40121000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	-	0.00
Commercial	6-METER	TNW2MMMP	AWTR/40121000	Water Service Charge	WT	TN COM 6" METER CHG	996.640000	1	-	-	0.00
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	-	-	
Commercial	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	-	-	
									0.00	0.00	0.00

Account Class	Price
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[illegible]

Account Class	Price
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Commercial	TNWRWHIOUT	#	AWTR/40121000	Water Usage Charge	WT	TN WHITWELL OUTSIDE WATER VOLUMETRIC PRICE: MTLY	0.000000	1		13.00	-	
Commercial	TNWRWBWSOU	#	AWTR/40121000	Water Service Charge	WT	TN RES WHITWELL BASE CHG OUTISDE CITY.	23.370000	1		-	23.37	
										13.00	23.37	0.00

Account Class	Price
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Commercial	TNNWNWHIWEL	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.000000	1	652.00	-	
Commercial	TNNWNWHIWEL	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.419000	4	1,536.00	643.58	
Commercial	TNNWNWHIWEL	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.456000	3	320.00	145.92	
Commercial	TNNWNWHIWEL	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.480000	2	430.00	206.40	
Commercial	TNNNWVBSP	#	AWTR/40121000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG.	20.450000	1	-	1,117.75	
									2,938.00	\$2,113.65	0.00

Account Class	Price
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Commercial	TNNWNWHIOUT	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.000000	1	563.00	-	
Commercial	TNNWNWHIOUT	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.437000	4	202.00	88.27	
Commercial	TNNWNWHIOUT	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.532000	3	135.00	71.82	
Commercial	TNNWNWHIOUT	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.587000	2	279.00	163.78	
Commercial	TNNNWWBSOU	#	AWTR/40121000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG OUTSIDE CITY.	23.370000	1	-	1,098.39	
									1,179.00	\$1,422.26	0.00

Account Class	Price
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Commercial	TNWNWHIWEL	#	AWTR/40121000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.000000	1	19.00	-	
Commercial	TNWNWBSP	#	AWTR/40121000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG.	20.450000	1	-	20.45	
									19.00	\$20.45	0.00

* Does Not Include	General Ledger *	\$1,438,907.33
Variance		(\$7,154.28)
Manual Entries in GL		
Adj General Ledger		<u>\$1,438,907.33</u>
Misc Adj		\$759.01
Add'tl allocated		
Adj Variance		(\$6,395.27)
% Variance		-0.44%

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Industrial

Rate Category

TNTENW3M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Industrial	1.5-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 1.5" METER CHG	207.800000	1	-	1,246.80	6.00
Industrial	1-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 1" METER CHG	103.850000	1	-	2,077.00	20.00
Industrial	2-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 2" METER CHG	332.450000	1	-	24,268.85	73.00
Industrial	3/4-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 3/4" METER CHG	62.460000	1	-	62.46	1.00
Industrial	4-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 4" METER CHG	1038.900000	1	-	17,661.30	17.00
Industrial	5/8-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 5/8" METER CHG	37.160000	1	-	483.08	13.00
Industrial	6-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 6" METER CHG	2077.790000	1	-	12,466.74	6.00
Industrial	8-METER	TNW3MMMP	AWTR/40131000	Water Service Charge	WT	TN IND 8" METER CHG	3324.430000	1	-	6,648.86	2.00
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.032910	1	2,704.24	89.20	
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.105430	6	622,260.84	65,604.96	
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.177230	5	428,230.36	75,895.28	
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.231980	4	466,859.84	108,302.17	
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.328460	3	136,350.12	44,785.60	
Industrial	TNW3MVP	#	AWTR/40131000	Water Usage Charge	WT	TN IND WATER VOLUMETRIC PRICE: MTLY	0.522630	2	29,578.40	15,458.63	
									1,685,983.80	\$375,050.93	138.00

Rate Category

TNWHTW2MOU

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Industrial	TNWNWHIOUT	#	AWTR/40131000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL PRICE: MTLY	0.000000	1	8.00	-	
Industrial	TNWNWWSOU	#	AWTR/40131000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG OUTISDE CITY.	23.370000	1	-	23.37	
									8.00	\$23.37	0.00
									1,685,991.80	\$375,074.30	138.00

* Does Not Include ZZ Doc Type

General Ledger *	\$375,074.30
Variance	\$0.00
Manual Entries in GL	
Adj General Ledger	\$375,074.30
Misc Adj	
Add'tl allocated	
Adj Variance	\$0.00
% Variance	0.00%

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OPA

Rate Category

TNTENW2M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	5/8-METER	TNW2MMP	AWTR/40151000	Water Service Charge	WT	TN COM 5/8" METER CHG	17.820000	1	-	35.64	2.00
OPA	TNW2MVP	#	AWTR/40151000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.031550	1	30.00	0.95	30.11
OPA	TNW2MVP	#	AWTR/40151000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE: MTLY	0.499530	2	84.00	41.96	
									114	78.55	32.11

Rate Category

TNTENW4M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	#	#	AWTR/40151000	Water Usage Charge	WT	#	0.000000	#	(8,054.19)	(1,951.85)	
OPA	1.5-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 1.5" METER CHG	91.300000	1	-	91.30	1.00
OPA	1.5-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 1.5" METER CHG	91.300000	1	-	6,025.80	66.00
OPA	1-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 1" METER CHG	45.630000	1	-	5,920.77	129.76
OPA	2-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 2" METER CHG	146.070000	1	-	292.14	2.00
OPA	2-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 2" METER CHG	146.070000	1	-	34,618.61	237.00
OPA	2-METER	TNW4MMP	AWTR/40171000	Water Service Charge	WT	TN CHATT OPA 2" METER CHG	146.070000	1	-	(876.42)	(6.00)
OPA	3/4-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 3/4" METER CHG	27.430000	1	-	246.87	9.00
OPA	3-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 3" METER CHG	273.880000	1	-	1,180.31	4.31
OPA	4-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 4" METER CHG	456.480000	1	-	9,586.08	21.00
OPA	5/8-METER	TNW4MMP	AWTR/40111000	Water Service Charge	WT	TN CHATT OPA 5/8" METER CHG	16.330000	1	-	16.33	1.00
OPA	5/8-METER	TNW4MMP	AWTR/40121000	Water Service Charge	WT	TN CHATT OPA 5/8" METER CHG	16.330000	1	-	16.33	1.00
OPA	5/8-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 5/8" METER CHG	16.330000	1	-	2,051.99	125.66
OPA	6-METER	TNW4MMP	AWTR/40151000	Water Service Charge	WT	TN CHATT OPA 6" METER CHG	912.970000	1	-	4,564.85	5.00
OPA	TNW4MVP	#	AWTR/40111000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.033650	1	30.00	1.01	30.01
OPA	TNW4MVP	#	AWTR/40111000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.533880	2	13.00	6.94	
OPA	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.033650	1	104.96	3.53	
OPA	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.335400	3	1,924.00	645.31	
OPA	TNW4MVP	#	AWTR/40121000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.533880	2	957.00	510.92	
OPA	TNW4MVP	#	AWTR/40151000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.033650	1	12,610.12	424.43	
OPA	TNW4MVP	#	AWTR/40151000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.191680	5	62,134.64	11,909.96	
OPA	TNW4MVP	#	AWTR/40151000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.250760	4	368,059.68	92,294.62	
OPA	TNW4MVP	#	AWTR/40151000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.335400	3	270,754.08	90,810.86	
OPA	TNW4MVP	#	AWTR/40151000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.533880	2	105,656.92	56,408.27	
OPA	TNW4MVP	#	AWTR/40171000	Water Usage Charge	WT	TN OPA WATER VOLUMETRIC PRICE: MTLY	0.033650	1	(14.96)	(0.50)	
									\$814,175.25	\$314,798.46	443.07

Rate Category

TNTENW4MLM

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	1.5-METER	TNW4MMPLM	AWTR/40151000	Water Service Charge	WT	TN LOOKOUT MTN. OPA 1.5" METER CHG	91.350000	1	-	91.35	1.00
OPA	1-METER	TNW4MMPLM	AWTR/40151000	Water Service Charge	WT	TN LOOKOUT MTN. OPA 1" METER CHG	45.640000	1	-	410.76	9.00
OPA	2-METER	TNW4MMPLM	AWTR/40151000	Water Service Charge	WT	TN LOOKOUT MTN. OPA 2" METER CHG	146.070000	1	-	876.42	6.00
OPA	5/8-METER	TNW4MMPLM	AWTR/40151000	Water Service Charge	WT	TN LOOKOUT MTN. OPA 5/8" METER CHG	18.320000	1	-	164.88	9.00
OPA	TNW4MVPLOM	#	AWTR/40151000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.125440	1	539.76	67.68	
OPA	TNW4MVPLOM	#	AWTR/40151000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.489250	3	594.00	290.61	
OPA	TNW4MVPLOM	#	AWTR/40151000	Water Usage Charge	WT	TN LOOKOUT MTN. OPA WATER VOLUMETRIC PRICE: MTLY	0.687700	2	2,533.84	1,742.55	
									\$3,667.60	\$3,644.25	25.00

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OPA

Rate Category

TNTENW4MLV

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	2-METER	TNW4MMPLV	AWTR/40151000	Water Service Charge	WT	TN LAKEVIEW OPA 2" METER CHG	146.080000	1	-	292.16	2.00
OPA	5/8-METER	TNW4MMPLV	AWTR/40151000	Water Service Charge	WT	TN LAKEVIEW OPA 5/8" METER CHG	18.300000	1	-	73.21	4.00
OPA	TNW4MVPLAK	#	AWTR/40151000	Water Usage Charge	WT	TN LAKEVIEW OPA WATER VOLUMETRIC PRICE: MTLY	0.061800	1	148.00	9.15	
OPA	TNW4MVPLAK	#	AWTR/40151000	Water Usage Charge	WT	TN LAKEVIEW OPA WATER VOLUMETRIC PRICE: MTLY	0.588290	2	1,326.00	780.08	
	TNW4MVPLAK	#	AWTR/40151000	Water Usage Charge	WT	TN LAKEVIEW OPA WATER VOLUMETRIC PRICE: MTLY	0.389880	3	261.04	101.77	
									1,474.00	\$1,154.60	6.00

Rate Category

TNWHTW1MIN

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	TNWRWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.000000	1	20.00	-	
OPA	TNWRWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.419000	4	33.00	13.83	
OPA	TNWRWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.456000	3	20.00	9.12	
OPA	TNWRWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN WHITWELL WATER VOLUMETRIC PRICE: MTLY	0.480000	2	20.00	9.60	
	TNWRWWBSP	#	AWTR/40151000	Water Service Charge	WT	TN RES WHITWELL BASE CHG	20.450000	1	-	20.45	
									\$93.00	\$53.00	0.00

Rate Category

TNWHTW2MIN

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	TNWNWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.000000	1	14.00	-	
OPA	TNWNWWBSP	#	AWTR/40151000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG.	20.450000	1	-	20.45	
									\$14.00	\$20.45	0.00

Rate Category

TNWHTW4MIN

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	TNWNWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.000000	1	53.00	-	
OPA	TNWNWHIWEL	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL WATER VOLUMETRIC PRICE:MTLY	0.480000	2	23.00	11.04	
	TNWNWWBSP	#	AWTR/40151000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG.	20.450000	1	-	122.70	
									\$76.00	\$133.74	0.00

Rate Category

TNWHTW4MOU

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA	TNWNWHIOUT	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.000000	1	155.00	-	
OPA	TNWNWHIOUT	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.437000	4	6,651.00	2,906.49	
OPA	TNWNWHIOUT	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.532000	3	120.00	63.84	
OPA	TNWNWHIOUT	#	AWTR/40151000	Water Usage Charge	WT	TN NON RES WHITWELL OUTSIDE WATER VOL.PRICE: MTLY	0.587000	2	132.00	77.48	
	TNWNWWBSOU	#	AWTR/40151000	Water Service Charge	WT	TN NON RES WHITWELL BASE CHG OUTSIDE CITY.	23.370000	1	-	257.07	
									7,058.00	\$3,304.88	0.00

Rate Category

TNTENW3M

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
OPA											
OPA											
OPA											
									\$0.00	\$0.00	0.00

826,671.85 323,187.93 506.18

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OPA

* Does Not Include 2 General Ledger *	\$322,427.63
Variance	\$760.30
Manual Entries in GL	
Adj General Ledger	<u>\$322,427.63</u>
Misc Adj	\$5.54
Add'tl allocated	
Adj Variance	\$765.84
% Variance	0.24%

Revenue Bill Analysis Report

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OWU

Rate Category **TNTENW5M**

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
Sales for Resale	4-METER	TNWNMMP	AWTR/40161000	Water Service Charge	WT	TN SFR 4" METER CHG	395.340000	1	-	395.34	1.00
Sales for Resale	TNW5MVP	#	AWTR/40161000	Water Usage Charge	WT	TN SFR WATER VOLUMETRIC PRICE: MTL	0.031150	1	-	-	-
									0.00	\$395.34	1.00

Rate Category **TNTENW5MCC**

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
Sales for Resale	TNW5MVPCAT	#	AWTR/40161000	Water Usage Charge	WT	TN CATOOSA CTY NONRES WATER VOLUMETRIC PRICE: MTL	0.162460	1	96,132.96	15,617.75	-
									96,132.96	\$15,617.75	0.00

Rate Category **TNTENW5MFO**

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
	TNW5MVPFTO	#	AWTR/40161000	Water Usage Charge	WT	TN FORT OGLETHORPE NONRES WATER VOLUMETRIC PRICE:	0.140949	1	289,318.92	40,779.27	-
									289,318.92	\$40,779.27	0.00

Rate Category **TNTENW5MSM**

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount	Meter Count
	TNW5MVPSIG	#	AWTR/40161000	Water Usage Charge	WT	TN SIGNAL MOUNTAIN NONRES WATER VOLUMETRIC PRICE:	0.138289	1	-	-	-
									0.00	\$0.00	0.00
									385,451.88	\$56,792.36	1.00

* Does Not Include General Ledger *		\$56,792.36
Variance		\$0.00
Manual Entries in GL		
Adj General Ledger		\$56,792.36
Misc Adj		
Add'tl allocated		
Adj Variance		\$0.00
% Variance		0.00%

Posting Period Range	09/2019 - 09/2019
Company Code	1026

TNDETF6MF

Price

Price level
#

G/L Account
AWTR/40145000

Line Item Type (Deri
Fire Use Charge

Division Text (for Price Level)
FS TN DETECTOR METER VOLUMETRIC

Price Amount 2
0.000000

Block Number
1

Quantity

Variable Amount
\$

Meter Count

1

3,586.60

—

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3,586.60

\$0.00

0.00

\$3,586.60

\$0.00

0.00

* Does Not Include ZZ Doc Type

General Ledger *

\$205,334.61

Variance

(\$205,334.61)

Manual Entries in GL

\$205,336.56

Adj General Ledger

(**\$1.95**)

Misc Adj

\$1.95

Add'tl allocated

Adj Variance

\$3.90

% Variance

-200.00%

Revenue Bill Analysis Report

Posting Period Range
Company Code

09/2019 - 09/2019
1026

Rate Category

TNTENWCM

Account Class	Price	Price level	G/L Account	Line Item Type (Deri	Division	Text (for Price Leve	Price Amount 2	Block Number	Quantity	Variable Amount \$	Meter Count
Company Account	1.5-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 1.5" METER CHG	99.660000	1	-	-	
Company Account	1-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 1" METER CHG	49.810000	1	-	-	
Company Account	3-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 3" METER CHG	298.980000	1	-	-	
Company Account	4-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 4" METER CHG	498.310000	1	-	-	
Company Account	6-METER	TNW2MMP	AWTR/40121000	Water Service Charge	WT	TN COM 6" METER CHG	996.640000	1	-	-	
Company Account	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE:	0.031550	1	-	-	
Company Account	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE:	0.234600	4	-	-	
Company Account	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE:	0.313890	3	-	-	
Company Account	TNW2MVP	#	AWTR/40121000	Water Usage Charge	WT	TN COM WATER VOLUMETRIC PRICE:	0.499530	2	-	-	
									0.00	\$0.00	0.00

\$0.00 \$0.00 0.00

* Does Not Include General Ledger *

Variance	\$0.00
Manual Entries in GL	
Adj General Ledger	\$0.00
Misc Adj	
Add'tl allocated	
Adj Variance	\$0.00
% Variance	0.00%

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

TENNESSEE-AMERICAN WATER COMPANY

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

ITEM	MONTHLY INCREASE over AUTHORIZED
Salaries and Wages	\$ (21,044)
Benefits	(204,630)
Total	\$ (225,674)

ACCOUNTS PAYABLE IN	Sep-2019
Applicable to Utility Plant in Service	\$ -
Applicable to Construction Work in Progress	\$ 310,943
Unpaid for Materials and Supplies	\$ 85,094

TENNESSEE PUBLIC UTILITY COMMISSION
MONTHLY REPORT
September 2019

TENNESSEE-AMERICAN WATER COMPANY

CONTINUING SURVEILLANCE CONSIDERATIONS

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

(1)	Employee wage increases (including associated insurance & taxes)	(\$166,694)
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TENNESSEE-AMERICAN WATER
CONTINUING SURVEILLANCE
2019

		JANUARY 2019	FEBRUARY 2019	MARCH 2019	APRIL 2019	MAY 2019	JUNE 2019	JULY 2019	AUGUST 2019	SEPTEMBER 2019	OCTOBER 2019	NOVEMBER 2019	DECEMBER 2019
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(1)	<u>WAGES & RELATED ITEMS:</u>												
	INCREASE IN EXPENSES	(\$262,119)	(\$152,630)	(\$198,392)	(\$183,018)	(\$185,234)	(\$230,083)	(\$138,104)	(\$142,164)	(\$225,674)	\$0	\$0	\$0
	TAX EFFECT @ 26.135%	68,505	39,890	51,850	47,832	48,411	60,132	36,093	37,154	58,980	0	0	0
	EFFECT ON INCOME	(\$193,614)	(\$112,740)	(\$146,542)	(\$135,186)	(\$136,823)	(\$169,951)	(\$102,010)	(\$105,009)	(\$166,694)	\$0	\$0	\$0

[illegible]

TENNESSEE-AMERICAN WATER COMPANY
OPERATION & MAINTENANCE

<u>MONTH</u>	TOTAL OPER. & MAINT. <u>EXPENSE</u>	LESS: LABOR <u>EXPENSE</u>	<u>NET</u>
Jan-19	\$1,995,120	\$508,058	\$1,487,062
Feb-19	1,741,325	473,020	1,268,305
Mar-19	2,246,015	452,553	1,793,463
Apr-19	1,749,433	468,248	1,281,185
May-19	2,116,082	455,335	1,660,747
Jun-19	1,825,158	439,476	1,385,682
Jul-19	2,073,281	495,754	1,577,527
Aug-19	2,072,539	495,991	1,576,548
Sep-19	1,971,917	427,670	1,544,247
Oct-19			0
Nov-19			0
Dec-19			0
	\$17,790,871	\$4,216,105	

Tennessee American Water Company
Utility Plant in Service Balances
as of January 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,722,906	28,235			1,751,141
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,995,676		7,837		6,987,839
304300	Struct & Improv - WT	16,358,678	195	285		16,358,589
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,855,917	(3,454)			1,852,464
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,540,192				1,540,192
304700	Stores Shops Garage Struct	197,546				197,546
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196				724,196
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,821,954	(1,772)	16,704		4,803,479
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428				340,428
311520	Pumping Equipment - SOS & Pumping	2,583,925	4,664	8,112		2,580,477
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,189,729		40,871		25,148,858
320200	Wtr Treat Equip (Media)	1,958,623				1,958,623
330000	Dist. Reservoirs & Standpipes	5,496,014				5,496,014
330003	Dist. Res & Stand - Tank Repainting	5,152,243				5,152,243
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,123,156				1,123,156
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	1,921,519		1,250		1,920,269
331100	TD Mains 4in & Less	11,448,256	(7,385)	204,626		11,236,245
331200	TD Mains 6in to 8in	85,276,465	2,991	19,288		85,260,169
331300	TD Mains 10in to 16in	42,738,867	(314)			42,738,552
331400	TD Mains 18in & Grtr	651,994				651,994
333000	Services	30,943,036	18,836			30,961,872
334100	Meters	3,229,094	27,128	1,277		3,254,946
334110	Meters Bronze Case	6,827,725	2,156			6,829,881
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,009,090	12,168			19,021,258
334300	Meter Vaults	47,141	1,369			48,510
335000	Hydrants	10,238,036	19,622	1,762		10,255,897
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	248,372				248,372
340200	Computers & Peripheral Equip	518,085	711			518,796
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	983,650				983,650
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,758,506	5,370			3,763,876
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	23,898				23,898
340330	Comp Software Other	221,970				221,970
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,527,567				1,527,567
341200	Trans Equip Heavy Duty Trucks	2,580,944				2,580,944
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	869,466	(4,885)			864,580
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,544,555				1,544,555
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	279,679				279,679
346100	Comm Equip Non-Telephone	104,492	71			104,563
346190	Remote Control & Instrument	1,741,326	5,312	186		1,746,453
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,654				1,130,654
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
Total Utility Plant in Service		\$323,576,583	\$111,018	\$302,197	\$0	\$323,385,404

Tennessee American Water Company
Utility Plant in Service Balances
as of February 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,751,141	16,892			1,768,033
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,358,589	57			16,358,645
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,852,464	(3,216)			1,849,247
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,540,192	245,710			1,785,902
304700	Stores Shops Garage Struct	197,546				197,546
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196				724,196
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,803,479	7,824			4,811,303
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428				340,428
311520	Pumping Equipment - SOS & Pumping	2,580,477	28,865			2,609,342
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,148,858				25,148,858
320200	Wtr Treat Equip (Media)	1,958,623				1,958,623
330000	Dist. Reservoirs & Standpipes	5,496,014				5,496,014
330003	Dist. Res & Stand - Tank Repainting	5,152,243	11,439			5,163,681
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,123,156	11,439			1,134,595
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	1,920,269				1,920,269
331100	TD Mains 4in & Less	11,236,245	5,128			11,241,373
331200	TD Mains 6in to 8in	85,260,169	73,243			85,333,412
331300	TD Mains 10in to 16in	42,738,552	1,211			42,739,763
331400	TD Mains 18in & Grtr	651,994				651,994
333000	Services	30,961,872	37,910			30,999,781
334100	Meters	3,254,946	993,175			4,248,121
334110	Meters Bronze Case	6,829,881	162,782			6,992,663
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,021,258	(132,936)			18,888,322
334300	Meter Vaults	48,510	(601)			47,909
335000	Hydrants	10,255,897	15,460			10,271,357
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	248,372				248,372
340200	Computers & Peripheral Equip	518,796				518,796
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	983,650				983,650
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,763,876	1,192			3,765,067
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	23,898				23,898
340330	Comp Software Other	221,970				221,970
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,527,567				1,527,567
341200	Trans Equip Heavy Duty Trucks	2,580,944	130,888			2,711,832
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	864,580				864,580
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,544,555				1,544,555
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	279,679	9,292			288,971
346100	Comm Equip Non-Telephone	104,563				104,563
346190	Remote Control & Instrument	1,746,453				1,746,453
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,654				1,130,654
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
Total Utility Plant in Service		\$323,385,404	\$1,615,753	\$0	\$0	\$325,001,157

Tennessee American Water Company
Utility Plant in Service Balances
as of March 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,768,033	24,497			1,792,529
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,358,645				16,358,645
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,849,247	10,746			1,859,994
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,785,902	37,023			1,822,925
304700	Stores Shops Garage Struct	197,546	43,356			240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196				724,196
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,811,303	106,946			4,918,249
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428				340,428
311520	Pumping Equipment - SOS & Pumping	2,609,342	(297)			2,609,045
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,148,858				25,148,858
320200	Wtr Treat Equip (Media)	1,958,623				1,958,623
330000	Dist. Reservoirs & Standpipes	5,496,014	831			5,496,845
330003	Dist. Res & Stand - Tank Repainting	5,163,681				5,163,681
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,134,595				1,134,595
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	1,920,269				1,920,269
331100	TD Mains 4in & Less	11,241,373	297,160			11,538,533
331200	TD Mains 6in to 8in	85,333,412	488,227			85,821,639
331300	TD Mains 10in to 16in	42,739,763	84,552		(2,177,402)	40,646,914
331400	TD Mains 18in & Grtr	651,994	471		2,177,402	2,829,867
333000	Services	30,999,781	(1,760)			30,998,021
334100	Meters	4,248,121	1,157,910			5,406,031
334110	Meters Bronze Case	6,992,663	525			6,993,189
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	18,888,322	27,934			18,916,256
334300	Meter Vaults	47,909	1,301			49,209
335000	Hydrants	10,271,357	81,491			10,352,848
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	248,372	86			248,458
340200	Computers & Peripheral Equip	518,796	634			519,430
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	983,650	106	85,370		898,386
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,765,067	4,448			3,769,515
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	23,898		9,905		13,993
340330	Comp Software Other	221,970	523,981			745,951
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,527,567	(71,241)			1,456,326
341200	Trans Equip Heavy Duty Trucks	2,711,832	(13,500)			2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	864,580	(955)			863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,544,555				1,544,555
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,971				288,971
346100	Comm Equip Non-Telephone	104,563	(23,649)			80,914
346190	Remote Control & Instrument	1,746,453	76,002			1,822,454
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,654				1,130,654
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
Total Utility Plant in Service		\$325,001,157	\$2,856,822	\$95,276	\$0	\$327,762,703

Tennessee American Water Company
Utility Plant in Service Balances
as of April 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,792,529	(18,679)			1,773,850
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,358,645	950			16,359,595
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,859,994	(1,093)			1,858,901
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,822,925	24,484			1,847,409
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196				724,196
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,918,249	1,773	235		4,919,787
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428				340,428
311520	Pumping Equipment - SOS & Pumping	2,609,045	(66)			2,608,979
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,148,858	281,288			25,430,146
320200	Wtr Treat Equip (Media)	1,958,623	132,309			2,090,932
330000	Dist. Reservoirs & Standpipes	5,496,845	(135,236)			5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,163,681	(27,565)			5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,134,595	(16,668)	3,369		1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	1,920,269				1,920,269
331100	TD Mains 4in & Less	11,538,533	312,735	5,004		11,846,264
331200	TD Mains 6in to 8in	85,821,639	405,141	1,681		86,225,098
331300	TD Mains 10in to 16in	40,646,914	26,671	2,629		40,670,956
331400	TD Mains 18in & Grtr	2,829,867				2,829,867
333000	Services	30,998,021	266,430	15,642		31,248,810
334100	Meters	5,406,031	346,127	12,495		5,739,662
334110	Meters Bronze Case	6,993,189	61,933			7,055,121
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	18,916,256	730,151	5,261		19,641,147
334300	Meter Vaults	49,209	507			49,716
335000	Hydrants	10,352,848	98,122	13,929		10,437,041
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	248,458	5,612			254,070
340200	Computers & Peripheral Equip	519,430				519,430
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,386				898,386
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,769,515				3,769,515
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	745,951	13,821			759,772
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,456,326	34,894			1,491,220
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,544,555	6,416			1,550,971
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,971		104		288,867
346100	Comm Equip Non-Telephone	80,914	(3,877)			77,037
346190	Remote Control & Instrument	1,822,454	1,701			1,824,155
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,654	327			1,130,981
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
Total Utility Plant in Service		\$327,762,703	\$2,548,209	\$60,348	\$0	\$330,250,564

Tennessee American Water Company
Utility Plant in Service Balances
as of May 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,773,850	78			1,773,928
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,359,595	33			16,359,628
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,858,901				1,858,901
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,847,409	39,998			1,887,407
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196				724,196
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,919,787	(190)			4,919,596
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428				340,428
311520	Pumping Equipment - SOS & Pumping	2,608,979	62			2,609,041
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,430,146	4,516			25,434,662
320200	Wtr Treat Equip (Media)	2,090,932	(361)			2,090,571
330000	Dist. Reservoirs & Standpipes	5,361,610				5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,136,117				5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,114,558				1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	1,920,269	156,966			2,077,235
331100	TD Mains 4in & Less	11,846,264	57,233	521		11,902,976
331200	TD Mains 6in to 8in	86,225,098	268,312	499		86,492,911
331300	TD Mains 10in to 16in	40,670,956	55,868			40,726,824
331400	TD Mains 18in & Grtr	2,829,867				2,829,867
333000	Services	31,248,810	108,778			31,357,588
334100	Meters	5,739,662	107,179			5,846,842
334110	Meters Bronze Case	7,055,121	36,159			7,091,280
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,641,147	117,082			19,758,228
334300	Meter Vaults	49,716	(117)			49,599
335000	Hydrants	10,437,041	95,302			10,532,343
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	254,070	1,225			255,295
340200	Computers & Periph Equip	519,430	59,563			578,992
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,386				898,386
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,769,515	225,571			3,995,086
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	759,772	(2,270)			757,501
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,491,220	120,908			1,612,128
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,550,971	2,593			1,553,564
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,867				288,867
346100	Comm Equip Non-Telephone	77,037				77,037
346190	Remote Control & Instrument	1,824,155				1,824,155
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,981				1,130,981
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
	Total Utility Plant in Service	\$330,250,564	\$1,454,484	\$1,020	\$0	\$331,704,028

Tennessee American Water Company
Utility Plant in Service Balances
as of June 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,773,928	(11,806)			1,762,122
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,359,628				16,359,628
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,858,901				1,858,901
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,887,407	53,151			1,940,558
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	724,196	19,139			743,335
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,919,596	5,070			4,924,666
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	340,428	26,744			367,172
311520	Pumping Equipment - SOS & Pumping	2,609,041				2,609,041
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,434,662	285,607			25,720,269
320200	Wtr Treat Equip (Media)	2,090,571	122,396			2,212,967
330000	Dist. Reservoirs & Standpipes	5,361,610				5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,136,117				5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,114,558				1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	2,077,235	110,337	682		2,186,890
331100	TD Mains 4in & Less	11,902,976	27,142	135,597		11,794,522
331200	TD Mains 6in to 8in	86,492,911	169,957	32,260		86,630,607
331300	TD Mains 10in to 16in	40,726,824	(6,984)	68		40,719,772
331400	TD Mains 18in & Grtr	2,829,867	(3,731)			2,826,136
333000	Services	31,357,588	80,581	33,156		31,405,013
334100	Meters	5,846,842	212,247			6,059,089
334110	Meters Bronze Case	7,091,280	16,512			7,107,792
334130	Meters Other	12,335				12,335
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,758,228	51,847	756		19,809,319
334300	Meter Vaults	49,599	84			49,683
335000	Hydrants	10,532,343	73,723			10,606,066
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	255,295				255,295
340200	Computers & Periph Equip	578,992				578,992
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,386				898,386
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,995,086				3,995,086
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	757,501	679			758,180
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,612,128				1,612,128
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	1,553,564		755,289		798,275
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,867				288,867
346100	Comm Equip Non-Telephone	77,037		348		76,689
346190	Remote Control & Instrument	1,824,155				1,824,155
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,130,981		72,036		1,058,944
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
	Total Utility Plant in Service	\$331,704,028	\$1,232,695	\$1,030,191	\$0	\$331,906,532

Tennessee American Water Company
Utility Plant in Service Balances
as of July 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,762,122				1,762,122
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839				6,987,839
304300	Struct & Improv - WT	16,359,628	33			16,359,661
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,858,901				1,858,901
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,940,558	53,210			1,993,769
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	743,335				743,335
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,924,666	4,128	72		4,928,722
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	367,172	4,492			371,664
311520	Pumping Equipment - SOS & Pumping	2,609,041	371			2,609,412
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,720,269	(618)			25,719,651
320200	Wtr Treat Equip (Media)	2,212,967	(265)			2,212,702
330000	Dist. Reservoirs & Standpipes	5,361,610				5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,136,117				5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,114,558				1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	2,186,890	16,705	2,414		2,201,181
331100	TD Mains 4in & Less	11,794,522	135,988	(353,224)		12,283,734
331200	TD Mains 6in to 8in	86,630,607	108,440	10,467		86,728,580
331300	TD Mains 10in to 16in	40,719,772	21,416	562		40,740,626
331400	TD Mains 18in & Grtr	2,826,136	3,894,263			6,720,399
333000	Services	31,405,013	75,322	2,891		31,477,443
334100	Meters	6,059,089	512,236	13,008		6,558,316
334110	Meters Bronze Case	7,107,792	(45,021)			7,062,770
334130	Meters Other	12,335	150,474			162,809
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,809,319	62,072	246		19,871,145
334300	Meter Vaults	49,683	(250)			49,433
335000	Hydrants	10,606,066	65,323	53,489		10,617,900
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	255,295				255,295
340200	Computers & Periph Equip	578,992	5,649			584,641
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,386	68			898,454
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	3,995,086	31,307			4,026,393
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	758,180	3,423			761,603
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,612,128				1,612,128
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	798,275	13,784	18		812,042
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,867				288,867
346100	Comm Equip Non-Telephone	76,689				76,689
346190	Remote Control & Instrument	1,824,155				1,824,155
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,058,944				1,058,944
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
	Total Utility Plant in Service	\$331,906,532	\$5,112,551	(\$270,057)	\$0	\$337,289,140

Tennessee American Water Company
Utility Plant in Service Balances
as of August 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,762,122				1,762,122
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,987,839	3,627	36		6,991,430
304300	Struct & Improv - WT	16,359,661	33	0		16,359,694
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,858,901				1,858,901
304500	Struct & Improv - AG	1,659,940				1,659,940
304600	Office Structures	1,993,769	37,500	0		2,031,269
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	743,335				743,335
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,928,722				4,928,722
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	371,664				371,664
311520	Pumping Equipment - SOS & Pumping	2,609,412				2,609,412
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,719,651				25,719,651
320200	Wtr Treat Equip (Media)	2,212,702				2,212,702
330000	Dist. Reservoirs & Standpipes	5,361,610				5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,136,117				5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,114,558				1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	2,201,181	197,914	0		2,399,096
331100	TD Mains 4in & Less	12,283,734	103,331	(25,922)		12,412,987
331200	TD Mains 6in to 8in	86,728,580	333,760	21,058		87,041,282
331300	TD Mains 10in to 16in	40,740,626	48,788	0		40,789,413
331400	TD Mains 18in & Grtr	6,720,399	175,517	0		6,895,916
333000	Services	31,477,443	94,297	10,619		31,561,121
334100	Meters	6,558,316	200,352	25,555		6,733,114
334110	Meters Bronze Case	7,062,770	53,100	0		7,115,870
334130	Meters Other	162,809				162,809
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,871,145	113,280	112		19,984,313
334300	Meter Vaults	49,433	1,480	0		50,913
335000	Hydrants	10,617,900	81,661	5,179		10,694,381
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	255,295				255,295
340200	Computers & Periph Equip	584,641				584,641
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,454	70	0		898,524
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	4,026,393	5,124	0		4,031,517
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	761,603	4	0		761,607
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,612,128				1,612,128
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	812,042	5,604	0		817,646
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,867				288,867
346100	Comm Equip Non-Telephone	76,689				76,689
346190	Remote Control & Instrument	1,824,155				1,824,155
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,058,944	7,183	0		1,066,127
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
	Total Utility Plant in Service	\$337,289,140	\$1,462,624	\$36,637	\$0	\$338,715,127

Tennessee American Water Company
Utility Plant in Service Balances
as of September 2019

Acct No	Description	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance
301000	Organization	\$0				\$0
303300	Land & Ld Rights - PU	108,582				108,582
303400	Land & Ld Rights - WT	18,009				18,009
303500	Land & Ld Rights - TD	145,766				145,766
303501	T & D Land	367,414				367,414
303502	T & D Rights of Way	132,294				132,294
303503	Dist Res & Stand Land	0				0
303600	Land & Ld Rights - AG	1,762,122	899,797			2,661,920
304100	Struct & Improv - SS	653,745				653,745
304200	Struct & Improv - PU	6,991,430				6,991,430
304300	Struct & Improv - WT	16,359,694				16,359,694
304301	Struct & Improv - WT Depr Paint	2,144,655				2,144,655
304310	Struct & Imp WT Wst Handl/T	82,442				82,442
304330	Struct & Improv - WT Ctrl	0				0
304400	Struct & Improv - TD	1,858,901				1,858,901
304500	Struct & Improv - AG	1,659,940	84,090			1,744,030
304600	Office Structures	2,031,269	41,920			2,073,189
304700	Stores Shops Garage Struct	240,902				240,902
304800	Misc Structures	520,511				520,511
306000	Lake River & Other Intake	593,639				593,639
309000	Supply Mains	109,873				109,873
310000	Power Generation Eqpt	743,335				743,335
310100	Power Generation Eqpt - Other	0				0
311200	Pumping Equipment - Electric	4,928,722				4,928,722
311300	Pumping Equipment - Diesel	119,296				119,296
311500	Pumping Equipment - Other	371,664		1,151		370,513
311520	Pumping Equipment - SOS & Pumping	2,609,412				2,609,412
311530	Pumping Equipment WT	0				0
320100	Wtr Treat Equip (Non-Media)	25,719,651				25,719,651
320200	Wtr Treat Equip (Media)	2,212,702				2,212,702
330000	Dist. Reservoirs & Standpipes	5,361,610				5,361,610
330003	Dist. Res & Stand - Tank Repainting	5,136,117				5,136,117
330100	Elevated Tanks & Standpipes	2,210,327				2,210,327
330200	Groud Level Tanks	1,114,558				1,114,558
330300	Below Ground Tanks	18,648				18,648
330400	Clearwell	680,784				680,784
331001	TD Mains Not Classified	2,399,096	11,763			2,410,858
331100	TD Mains 4in & Less	12,412,987	31,662			12,444,649
331200	TD Mains 6in to 8in	87,041,282	30,718	21,449		87,050,551
331300	TD Mains 10in to 16in	40,789,413	4,312	16,265		40,777,460
331400	TD Mains 18in & Grtr	6,895,916	93,921			6,989,837
333000	Services	31,561,121	42,204			31,603,325
334100	Meters	6,733,114	535,362			7,268,477
334110	Meters Bronze Case	7,115,870	434,493	264,928		7,285,435
334130	Meters Other	162,809				162,809
334131	Meters Other - Reading Units	81,630				81,630
334200	Meter Installations	19,984,313	45,734	149		20,029,898
334300	Meter Vaults	50,913	2,623			53,536
335000	Hydrants	10,694,381	27,128	28,257		10,693,252
339200	Other P/E - Supply	223,453				223,453
339600	Other P/E - Comp Plan Study	435,950				435,950
340100	Office Furniture & Equip	255,295				255,295
340200	Computers & Periph Equip	584,641	3,676			588,317
340210	Computers & Periph Mainframe	48,755				48,755
340220	Computers & Periph Personal	601,683				601,683
340230	Computers & Periph Other	898,524	202			898,726
340240	Computers & Periph Capital Lease	22,168				22,168
340300	Computer Software	4,031,517	3,224			4,034,741
340310	Computer Software Mainframe	18,452				18,452
340315	Comp Software Spec Depr Rate	7,285,369				7,285,369
340320	Comp Software Personal	13,993				13,993
340330	Comp Software Other	761,607	(40)			761,567
340400	Data Handling Equipment	7,642				7,642
340500	Other Office Equipment	0				0
341100	Trans Equip Light Duty Trucks	1,612,128				1,612,128
341200	Trans Equip Heavy Duty Trucks	2,698,332				2,698,332
341300	Trans Equip Autos	1,117,425				1,117,425
341400	Trans Equip Other	863,625				863,625
342000	Stores Equipment	24,072				24,072
343000	Tools/Shop/Garage Equipment	817,646		47,966		769,680
344000	Laboratory Equipment	155,134				155,134
345000	Power Operated Equipment	288,867				288,867
346100	Comm Equip Non-Telephone	76,689	4,159			80,849
346190	Remote Control & Instrument	1,824,155	6,320			1,830,475
346200	Telephone Equipment	0				0
347000	Miscellaneous Equipment	1,066,127				1,066,127
348000	Other Tangible Property	4,918				4,918
101900	AFUDC-Debt	46,099				46,099
	Total Utility Plant in Service	\$338,715,127	\$2,303,268	\$380,165	\$0	\$340,638,230

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	Sep 2019	Sep 2018
Assets		
Utility Plant In Service	340,638,230	318,937,485
Construction Work In Progress	11,978,571	9,259,264
Utility Plant Accumulated Depreciation/Amortization	-100,267,762	-94,730,135
Total Utility Plant Adjustment	0	0
Utility property, net of accumulated depreciation	252,349,038	233,466,614
Nonutility property, net of accumulated depreciation	0	0
Total Property, Plant and Equipment	252,349,038	233,466,614
-		
Cash and Cash Equivalents	50,602	-211,565
Restricted Funds Current	0	0
Accounts Receivable, net	5,174,291	4,926,954
Unbilled Revenues	2,570,992	2,874,726
Materials and Supplies	802,498	888,955
Assets of discontinued operations -----	0	0
Other current assets	612,591	453,272
Total Current Assets	9,210,973	8,932,341
-		
Regulatory Assets	10,459,565	12,985,197
Other Investments	0	0
Restricted Funds-Long Term	0	0
Goodwill	0	0
Intangible assets	0	0
Other Long Term Assets	72,052	78,111
Total Regulatory and Other L/T Assets	10,531,617	13,063,308
Total Assets	272,091,629	255,462,264
-		
Capital & Liabilities		
Common stock	13,754,235	13,754,235
Paid in Capital	41,605,869	38,554,102
Retained Earnings	38,698,004	35,894,389
Accumulated other comprehensive income	0	0
Treasury stock	0	0
Total Stockholder(s) Equity	94,058,108	88,202,725
Preferred Stock without mandatory redemption requirements	0	0
Noncontrolling Interest -----	0	0
Total Equity	94,058,108	88,202,725
Long Term Debt	83,667,183	77,683,818
Redeemable Preferred Stock at redemption value	0	0
Total Long-term debt	83,667,183	77,683,818
Total Capitalization	177,725,291	165,886,543
-		
Short-Term Debt	11,050,089	6,020,999
Current Portion Long-term Debt	0	0
Current portion redeemable preferred stock	0	0
Accounts Payable	3,900,678	3,463,459
Taxes Accrued	2,663,493	974,462
Interest Accrued	634,740	537,573
Liabilities of Discontinued Operations -----	0	0
Other current liabilities	2,632,675	3,212,255
Total Current Liabilities	20,881,675	14,208,748
-		
Customer Advances for Construction	3,719,697	3,335,599
Deferred Income Taxes	29,360,773	27,813,623
Deferred Investment tax credits	218,940	295,308
Regulatory liability	23,019,354	26,346,253
Accrued Pension	-717,150	-1,013,837
Accrued postretirement benefit expense	-218,796	713,285
Other Deferred Credits	181,110	166,001
Regulatory & Other Long Term Liabilities	55,563,928	57,656,231
-		
Contributions in aid of Construction	17,920,734	17,710,742
-		
Total Capital and Liabilities	272,091,629	255,462,264

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
Utility Plant In Service	UP Lnd&Ld Rights P	10130330	B3032	108,582	108,582
	UP Lnd&Ld Rights WT	10130340	B3033	18,009	18,009
	UP Lnd&Ld Rights TD	10130350	B3034	645,474	645,474
	UP Lnd&Ld Rights AG	10130360	B3035	25,022	25,022
	UP Struct&Imp SS	10130410	B3042	590,537	590,537
	UP Struct&Imp P	10130420	B3042	6,792,065	6,343,507
	UP Struct&Imp WT	10130430	B3043	18,513,731	18,514,099
	UP Struct&Imp TD	10130440	B3044	1,676,218	1,617,622
	UP Struct&Imp AG	10130450	B3045	3,873,403	2,409,835
	UP Lake&River&Other	10130600	B3062	593,639	593,639
	UP Supply Mains	10130900	B3092	109,873	109,873
	UP Pwr Generatn Equ	10131000	B3102	724,196	724,196
	UP Pump Eq Electric	10131120	B3112	4,919,524	4,792,899
	UP Pump Eq Diesel	10131130	B3112	119,296	119,296
	UP Pump Equip Other	10131150	B3112	343,768	340,428
	UP Pump Eq SS	10131152	B3112	2,605,592	2,125,177
	UP Pump Eq WT	10131153	B3112	0	0
	UP WT Equipment	10132010	B3203	27,048,734	26,970,228
	UP Dist Reservrs&St	10133000	B3304	13,168,883	12,914,033
	UP TD Mains	10133100	B3314	139,372,417	134,472,439
	UP Svcs	10133300	B3334	31,058,167	30,064,668
	UP Meters	10133410	B3344	13,134,755	9,770,068
	UP Meter Installs	10133420	B3344	19,220,334	16,022,775
	UP Hydrants	10133500	B3354	10,327,365	9,707,469
	UP Other P/E Intang	10133910	B3391	294,153	294,153
	UP Other P/E SS	10133920	B3392	4,278	4,278
	UP Office Furn&Eq	10134010	B3405	12,324,514	12,290,893
	UP Trans Equip	10134100	B3415	5,695,386	4,812,792
	UP Stores Equip	10134200	B3425	24,072	24,072
	UP Tools-Shop-Gar Eq	10134300	B3435	733,574	1,522,264
	UP Laboratory Equip	10134400	B3445	155,134	155,134
	UP Power Operated Eq	10134500	B3455	288,867	279,679
	UP Comm Equip	10134600	B3465	1,798,801	1,697,410
	UP Misc Equip	10134700	B3475	1,045,883	1,099,983
	UP Other Tangbl Prop	10134800	B3485	4,918	4,918
	Reg Asset-AFUDC-Debt	10190000	B101	46,099	46,099
	Tools-Shop-Garage Eq	10234300	B3435	0	0
	CCNC Ld&Ld Rights A	10630360	B3035	2,636,898	0
	CCNC Struct&Imp SS	10630410	B3042	63,208	58,360
	CCNC Struct&Imp P	10630420	B3042	199,365	714,278
	CCNC Struct&Imp WT	10630430	B3043	73,059	0
	CCNC Struct&Imp TD	10630440	B3044	182,683	59,566
	CCNC Struct&Imp AG	10630450	B3045	705,230	1,440,211
	CCNC Lake-River&Othr	10630600	B3062	0	0
	CCNC Supply Mains	10630900	B3092	0	0
	CCNC Power Gnrtn Eq	10631000	B3102	19,139	0
	CCNC Pump Eq Electrc	10631120	B3112	9,198	0
	CCNC Pump Eq Other	10631150	B3112	26,744	0
	CCNC Pumping Eq SS	10631152	B3112	3,820	265,943
	CCNC WT Eq Non-Media	10632010	B3203	883,619	177,949
	CCNC Dist Resrvrs&St	10633000	B3304	1,353,160	1,771,116
	CCNC TD MainsNotClss	10633100	B3314	10,300,939	7,733,359
	CCNC Svcs	10633300	B3334	545,158	677,961
	CCNC Meters	10633410	B3344	1,717,131	519,621
	CCNC Meter Installs	10633420	B3344	809,564	1,283,842
	CCNC Hydrants	10633500	B3354	365,887	405,790
	CCNC Other P/E SS	10633920	B3392	219,174	219,174
	CCNC Office Furn&Eq	10634010	B3405	2,212,193	1,299,456
	CCNC Othr P/E Intang	10633910	B3391	141,797	141,797

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	CCNC Trans EqNotClss	10634100	B3415	596,123	798,927
	CCNC Stores Equip	10634200	B3425	0	0
	CCNC Tool-Shop-GarEq	10634300	B3435	36,107	14,126
	CCNC Laboratory Eq	10634400	B3445	0	0
	CCNC Power Oper Eq	10634500	B3455	0	0
	CCNC Comm Equip	10634600	B3465	112,522	120,409
	CCNC Misc Equip	10634700	B3475	20,244	4,046
	Overall Result			340,638,230	318,937,485
Construction Work In Progress	CWIP	10700000	B105	11,895,696	8,940,860
	CWIP-WB Accrual	10780000	B105	0	0
	CWIP-EngClearDist OH	10780110	B105	77,075	312,015
	CWIP-EngClear Eng OH	10780120	B105	5,800	6,389
	CWIP-Mgmt Study-AMR	10780130	B105	0	0
	CWIP-Mgmt Study-Pipe	10780140	B105	0	0
	CWIP-CapStlmnt Clr	10790000	B105	0	0
	Overall Result			11,978,571	9,259,264
Utility Plant Accumulated Depreciation/Amortizati	A/D - UP in Service	10801000	B1081	-140,463,514	-132,055,108
	A/D - Salvage/Scrap	10802000	B1081	-4,511,233	-4,434,261
	A/D - Asset Sale	10803000	B1081	-9,860	-9,860
	A/D - Original Cost	10804000	B1081	44,760,006	41,799,436
	A/D - Reg Asset	10810000	B1081	-31,448	-30,342
	A/Amort - UP in Srvc	10840000	B1101	-11,714	0
	A/Amort - UP Cap Lse	10850000	B1101	0	0
	Overall Result			-100,267,762	-94,730,135
Cash and Cash Equivalents	BNYM TN	13122600	B1312	2,000	2,000
	BNYM TN-CustDD	13122606	B1312	0	0
	BNYM TN-Cust ACH	13122607	B1312	0	0
	BNYM TN-Cust LBX	13122608	B1312	2,889	93
	BNYM TN-ORCC	13122609	B1312	0	0
	BNYM TN-1st Tech	13122610	B1312	0	0
	BNYM TN-FiServ	13122611	B1312	0	0
	BNYM TN-PennCrdt	13122612	B1312	0	0
	BNYM TN-ERtrn-Mellon	13122613	B1312	0	0
	BNYM TN-ERtrn-ORCC	13122614	B1312	0	0
	BNYM TN-Cust ARC	13122615	B1312	38	0
	BNYM TN-NSF-Rtrn Pmt	13122616	B1312	0	0
	BNYM TN-Misc	13122617	B1312	0	0
	BNYM TN-Client Srvc	13122618	B1312	0	0
	PNC AWCC-Conc	13140000	B1312	-1,466	-1,466
	PNC AWCC-C-InWr/ACH	13140004	B1312	1,466	1,466
	PNC AWCC-A/P-Out Chk	13140103	B1312	-134,533	-424,664
	PNC AWCC-PR-Out ACH	13140202	B1312	-150	0
	PNC AWCC-PR-Out Chk	13140203	B1312	530	-83
	PNC AWCC-Cust Ref	13140300	B1312	0	0
	PNC AWCC-Cust Ref-Ck	13140303	B1312	-157,519	-120,388
	USBK TN - Main	13162600	B1312	185,974	147,559
	USBK TN-CustDD	13162606	B1312	0	0
	USBK TN - Cust ACH	13162607	B1312	0	0
	USBK TN-Cust LBX	13162608	B1312	0	547
	USBK TN-CC & ECheck	13162609	B1312	119,573	71,332
	USBK TN-1st Tech	13162610	B1312	643	0
	USBK TN-FiServ	13162611	B1312	20,263	5,149
	USBK TN-PennCrdt	13162612	B1312	835	224
	USBK TN-ERtrn-USBank	13162613	B1312	0	37
	USBK TN-CCEck ERetrn	13162614	B1312	-390	-622
	USBK TN-Cust ARC	13162615	B1312	0	0
	USBK TN-NSF-Rtrn Pmt	13162616	B1312	0	30
	USBK TN-Misc Dr/Cr	13162617	B1312	0	-35
	Suntrust TN	13180100	B1312	-389,552	-292,743

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	Suntrust TN-Wire	13180101	B1312	400,000	400,000
	Suntrust TN-LBX	13180108	B1312	0	0
	Suntrust TN-NSF	13180116	B1312	0	0
	First Volunteer Bank	13182600	B1312	0	0
	Cash Clearg-MixdPymt	13199002	B1312	0	0
	Cash Clearg-MI's	13199004	B1312	0	0
	Cash Clearg-ORCOM	13199005	B1312	0	0
	Petty Cash	13500000	B134	0	0
	Overall Result			50,602	-211,565
Accounts Receivable, net	A/R-Customer-CIS Rec	14100000	B141	4,455,936	4,315,160
	A/R-Customer - ECIS	14100003	B141	0	0
	A/R-Customer-Clear	14100099	B141	337,025	348,479
	A/R-Pymt Clarificatn	14100998	B141	-870	0
	A/R-NSF Clarificatn	14100999	B141	300	135
	Allow for Uncollect	14300000	B143	-509,090	-524,725
	Allow Uncoll-CISConv	14399999	B143	0	0
	A/R Assoc Co-Misc	14510000	B145	0	142,638
	A/R Assoc Co-Recon	14510100	B142	52,038	908
	I/C Syst Clearng-CIS	14510600	B145	0	0
	A/R Assoc Co-SCBill	14511001	B145	85,365	38,893
	A/R AssocCo-Div Eqv	14573000	B145	1,397	1,573
	Misc A/R-Recon Acct	14610000	B142	659,387	495,202
	Misc A/R-Manual	14611000	B142	1,440	836
	Misc A/R-Retro Ins	14611200	B142	0	0
	Misc A/R-Liab Ins	14611300	B142	34,986	33,299
	Misc A/R-Med Subsidy	14611500	B142	78,833	101,511
	Misc A/R-Employees	14613000	B142	37	0
	Misc A/R-Empl P/R	14613100	B142	0	0
	Misc Rec-Allowance	14620000	B142	-22,493	-26,954
	Overall Result			5,174,291	4,926,954
Unbilled Revenues	Unbilled Utility Rev	14400000	B173	2,570,992	2,874,726
	Overall Result			2,570,992	2,874,726
Materials and Supplies	Inventory-Plant Mat	15110000	B151	691,744	773,170
	Inventory-Chemicals	15130000	B151	108,096	101,139
	Inventory-Other M&S	15140000	B153	2,657	14,645
	Inventry-Price Diff	15199997	B153	0	0
	Overall Result			802,498	888,955
Other current assets	Other Special Dep	16410000	B133	16,000	41,000
	Prepaid Taxes	16510000	B162	271,480	150,672
	Prepaid Insur	16520000	B162	62,729	30,706
	Prepaid Insur - I/C	16525000	B162	0	0
	Prepaid PUC/PSC	16530000	B162	55,674	53,005
	Prepaid Audit Fees	16540000	B162	0	329
	Prepaid Other	16550000	B162	12,823	31,394
	Prepaid Other-Global	16550010	B162	193,885	146,166
	Overall Result			612,591	453,272
Regulatory Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696	57,296
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0	0
	RA-ITRtR-Other	18504500	B1862	379,679	470,507
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	-586,208	-534,757
	RA-ITRtR-RegLiab Rec	18506000	B1862	-4,967,040	0
	RA-Def Rate Case	18620000	B1861	0	0
	RA-Purch Prem R-t-R	18650000	B1862	0	0
	RA-Unamort Debt Exp	18661000	B181	15,638	17,898
	RA-UnamortDebtExpI/C	18661500	B181	1,226,382	1,229,208
	RA-Def Pension	18641000	B1862	0	0
	RA-Cost of Removal	18680000	B1081	6,708,805	4,376,487

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	RA-COR RWIP	18680100	B1862	2,099,511	1,922,677
	RA-Def Vacation Pay	18680101	B174	138,484	153,548
	RA-FAS112 Costs	18680126	B1862	0	0
	RA-Depr Study	18680131	B1862	0	0
	RA-Cost of Svc Study	18680132	B1862	0	0
	RA-Mgmt Study	18680154	B1862	0	0
	RA-Make-WholePremium	18680218	B1862	249,953	277,985
	RA-Other	18689900	B1862	20,793	0
	Overall Result			10,459,565	12,985,197
Other Long Term Assets	LTA-Prelim Fin Exp	18711000	B1862	0	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,567	78,111
	LTA-OP Lease Assets	18750000	B181	485	0
	Overall Result			72,052	78,111
Total Regulatory and Other L/T Assets	RA-ITRtR-AFUDC CWIP	18503000	B1862	125,696	57,296
	RA-ITRtR-AFUDC Eqty	18503500	B1862	1,875,789	1,854,220
	RA-ITRtR-Plant F/T	18504000	B1862	0	0
	RA-ITRtR-Other	18504500	B1862	379,679	470,507
	RA-ITRtR-St TaxChge	18505100	B1862	3,172,083	3,160,127
	RA-ITRtR-Accu Amort	18505500	B1862	-586,208	-534,757
	RA-ITRtR-RegLiab Rec	18506000	B1862	-4,967,040	0
	RA-Def Rate Case	18620000	B1861	0	0
	RA-Purch Prem R-t-R	18650000	B1862	0	0
	RA-Unamort Debt Exp	18661000	B181	15,638	17,898
	RA-UnamortDebtExpI/C	18661500	B181	1,226,382	1,229,208
	RA-Def Pension	18641000	B1862	0	0
	RA-Cost of Removal	18680000	B1081	6,708,805	4,376,487
	RA-COR RWIP	18680100	B1862	2,099,511	1,922,677
	RA-Def Vacation Pay	18680101	B174	138,484	153,548
	RA-FAS112 Costs	18680126	B1862	0	0
	RA-Depr Study	18680131	B1862	0	0
	RA-Cost of Svc Study	18680132	B1862	0	0
	RA-Mgmt Study	18680154	B1862	0	0
	RA-Make-WholePremium	18680218	B1862	249,953	277,985
	RA-Other	18689900	B1862	20,793	0
	LTA-Prelim Fin Exp	18711000	B1862	0	0
	LTA-UnamrtDbt-In Rvl	18715700	B181	71,567	78,111
	LTA-OP Lease Assets	18750000	B1862	485	0
	Overall Result			10,531,617	13,063,308
Common stock	Com Stk-Subs I/C	20120000	B201	13,754,235	13,754,235
	Overall Result			13,754,235	13,754,235
Paid in Capital	PIC-Subs Interco	20520000	B211	41,605,869	38,554,102
	Overall Result			41,605,869	38,554,102
Retained Earnings	R/E at Acq I/C	21021000	B215	-506,376	-506,376
	R/E Since Acquis	21024000	B215	35,695,451	33,787,969
	R/E Retro	21025000	B215	15,408	15,408
	Net Profit			3,493,520	2,597,388
	Overall Result			38,698,004	35,894,389
Long Term Debt	Bonds	22110000	B221	5,700,000	5,700,000
	Debt Discr-Inside	22110400	B221	-313,138	-296,503
	Bonds-Interco	22115000	B221	78,280,321	72,280,321
	Overall Result			83,667,183	77,683,818
Total Long-term debt	Bonds	22110000	B221	5,700,000	5,700,000
	Debt Discr-Inside	22110400	B221	-313,138	-296,503
	Bonds-Interco	22115000	B221	78,280,321	72,280,321
	Overall Result			83,667,183	77,683,818
Short-Term Debt	N/P Assoc Co	23120000	B234	0	0
	IHC Bank	23121000	B234	12,184,057	7,203,540
	IHC Clear Out Pymt	23121001	B234	5,687	-42,885
	IHC Payment Clr	23121003	B234	-1,139,655	-1,139,655

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	IHC Clear Inter	23121005	B234	0	0
	Overall Result			11,050,089	6,020,999
Accounts Payable	A/P-Recon Acct	23410000	B231	1,361,446	1,307,221
	A/P I/C-Recon	23410100	B231	90,555	92,474
	A/P-Pcard	23411000	B231	0	0
	PCard Distributed	23411001	B231	12,950	2,174
	A/P-Contrctd Svc	23412200	B231	0	0
	A/P-Miscellaneous	23430000	B231	62,700	43,151
	A/P-Wrkbasket Acctl	23430600	B231	38,007	66,430
	A/P-Pcard Accrual	23430700	B231	10,927	35,561
	A/P-Gcard Clear	23411400	B231	0	0
	A/P-Pcard Clear	23411500	B231	0	0
	A/P-Misc Global	23431000	B231	133,934	106,588
	A/P-Proj Cost Acctl	23435000	B231	1,913,080	1,372,621
	A/P-GRIR CapSvc	23436000	B231	50,133	14,762
	A/P Assoc Co	23510000	B233	1,555	143,865
	A/P Assoc Co-SCoBill	23520000	B233	-636,320	-627,560
	A/P Assoc Co-SCoBill	23520001	B233	861,712	906,129
	CFO-WLPP Interco	23530000	B233	90	90
	CFO-SLPP Interco	23530100	B233	84	106
	CFO-In Home Interco	23530200	B233	27	27
	CFO-WLPP/SLPP I/C	23530300	B233	136	136
	CFO-WLPP/SLPP/IH I/C	23530400	B233	45	45
	CFO-WLPP Rcv IC-CIS	23540001	B233	-90	-83
	CFO-SLPP Rcv IC-CIS	23540101	B233	-84	-98
	CFO-InHomeRcv IC-CIS	23540201	B233	-27	-27
	CFO-WLPP/SLPP IC-CIS	23540301	B233	-136	-108
	CFO-WL/SL/IH IC-CIS	23540401	B233	-45	-45
	I/C System Clearing	23599999	B233	0	0
	Overall Result			3,900,678	3,463,459
Taxes Accrued	Accr FIT-Current Yr	23621000	B23612	-121,056	-660,422
	Accr FIT-Prior Yrs	23622000	B23612	-286,671	-533,196
	Accr SIT-Current Yr	23631000	B23612	-1,433,941	-620,940
	Accr SIT-Prior Yrs	23632000	B23612	1,199,786	-1,039,103
	Accr Tax-FUTA	23652000	B23611	0	818
	Accr Tax-FICA	23652100	B23611	53,089	28,785
	Accr Tax-SUTA	23652200	B23611	0	819
	Accr Tax-P/R Tax Clr	23652300	B23611	5,358	0
	Accr Tax-Property	23653000	B23611	2,786,051	2,805,957
	Accr Tax-Use Tax	23654000	B23611	10,878	2,864
	Accr Tax-FRTax-IncTx	23654110	B23611	450,000	988,881
	Overall Result			2,663,493	974,462
Interest Accrued	Accr Int-LTD	23720000	B2371	35,999	35,999
	Accr Int-LTD I/C	23730000	B2371	598,741	501,574
	Overall Result			634,740	537,573
Other current liabilities	Accr Vacation Pay	24120000	B241	138,484	153,548
	Accr Power	24120200	B241	235,731	185,647
	Accr Legal	24120300	B241	184,292	51,236
	Accr Wages	24120600	B241	167,385	147,706
	Accr Wages-NetAdjClr	24120699	B241	10,238	8,100
	Accr Insurance	24120700	B241	89,582	69,096
	Accr Insur Retro Adj	24120710	B241	34,460	28,803
	Accr Insur Unfunded	24120720	B241	34,986	33,299
	Accr Waste Disposal	24121000	B241	26,388	34,465
	Accr Retiree Medical	24121100	B241	22,950	19,875
	Accr DCP Contrib	24121200	B241	19,321	17,460
	Acc Health Save Acct	24121300	B241	0	0
	Accr Bank Fees	24121400	B241	23,273	9,464
	Accr Severance	24121800	B241	0	32,980

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	Accr Emp 401k Match	24122700	B241	13,514	20,391
	Accr Incentive Plan	24123000	B241	333,209	234,262
	Accr Incentive Plan	24126000	B241	0	0
	Accr Paving	24126200	B241	26,961	18,909
	Accr Litigation	24126300	B241	0	0
	Unclaimed Cust Crdts	24133000	B241	1,478	3,694
	Unclaimed A/P Checks	24133200	B241	18,609	13,196
	Unclaimed Wages	24133300	B241	0	0
	WH PR-Union Dues	24142001	B241	0	0
	WH PR-Charity Contr	24142002	B241	180	0
	WH PR-401k Contribs	24142006	B241	18,007	17,550
	WH PR-Flex Spending	24142005	B241	0	0
	WH PR-Garnishments	24142008	B241	0	0
	WH PR-Life Insur	24142009	B241	0	0
	WH PRTx Coll Pay FIT	24142010	B241	147	0
	WH PRTx Coll PayFICA	24142013	B241	122	0
	WH PR-ESPP	24142014	B241	3,555	3,487
	WH PR-Tax Coll SIT	24142100	B241	66	0
	OP Lease Liab-Curr	24150000	B241	362	0
	GRIR-Stock E - Mat	24161000	B241	85,707	10,508
	GRIR-Stock C - Chem	24163000	B241	75,229	14,443
	GRIR-Non-inventory	24164000	B241	68,771	420,223
	GRIR-Freight	24165000	B241	0	0
	GRIR-CapEx Accrl Rcl	24166000	B241	0	0
	CFO Miscellaneous	24171000	B241	0	0
	CFO Cust Pledged	24171006	B241	189	341
	CFO MC/Swr Rev/Cash	24171011	B241	0	0
	CFO Sales Tax	24172000	B241	-21,561,658	-17,681,318
	CFO Sales Tax-CIS	24172100	B241	21,899,831	17,970,687
	CFO Gr Receipts Tax	24173000	B241	0	0
	RL-TaxCutJobAct-Curr	24199500	B253	0	705,725
	Def Rev-Curr Portion	24199700	B241	0	0
	Other CurrLiab/Tax	24199800	B241	0	0
	Other CurrLiab/NonTx	24199900	B241	337,025	348,479
	Adv Constr-Current	25299900	B252	324,282	320,000
	Overall Result			2,632,675	3,212,255
Customer Advances for Construction	Adv Constr-NT ExtDep	25211000	B252	217,383	0
	Adv Constr-NT ExtDep	25212000	B252	2,616,976	2,931,687
	Adv Constr-NT Hydr	25215000	B252	28,234	35,587
	Adv Constr-NT WIP	25217000	B252	0	81,549
	Adv Constr-Tax Mains	25221000	B252	203,409	0
	Adv Constr-Tax Ext Dep	25222000	B252	80,994	0
	Adv Constr-Tax Svcs	25223000	B252	71,276	72,033
	Adv Constr-Tax Hydr	25225000	B252	6,789	0
	Adv Constr-Tax WIP	25227000	B252	714,812	534,743
	Adv Constr-Tax SIT	25230000	B252	0	0
	Adv Constr-Tax Mains FIT	25241000	B252	102,484	0
	Adv Constr-Tax Hydr FIT	25245000	B252	1,622	0
	Adv Constr-Rcls Curr	25280000	B252	-324,282	-320,000
	Overall Result			3,719,697	3,335,599
Deferred Income Taxes	Def FIT LiabNormProp	25310000	B283	17,668	17,668
	Def FIT Liab-Other	25311000	B283	23,023,015	21,786,563
	Def SIT Liab-Other	25321000	B283	6,320,090	6,009,392
	Def FIT Liab-Curr	25340000	B23612	0	0
	Def FIT Asset-Curr	25349000	B174	0	0
	Def SIT Liab-Curr	25350000	B23612	0	0
	Def SIT Asset-Curr	25359000	B174	0	0
	Overall Result			29,360,773	27,813,623
Deferred Investment tax credits	Unamort ITC-3%	25510100	B2551	1,357	4,453

TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	Sep 2019	Sep 2018
	Unamort ITC-4%	25510200	B2551	32,403	37,167
	Unamort ITC-10%	25510300	B2551	185,180	253,688
	Overall Result			218,940	295,308
Regulatory liability	RL-ITRR-ExcDef FIT	25621000	B253	23,643,666	23,632,143
	RL-ITRR-ExDfAFUDCFIT	25621100	B253	297,018	311,682
	RL-ITRR-Deficit Def	25622000	B253	-349,022	-366,266
	RL-ITRR-ExcDef SIT	25623000	B253	0	0
	RL-ITRR-ExcDefDpSIT	25623200	B253	-162,451	-170,696
	RL-ITRR-ITC GrUp3%	25626000	B253	615	2,595
	RL-ITRR-ITC GrUp4%	25626100	B253	20,693	23,741
	RL-ITRR-ITC GrUp10%	25626200	B253	106,950	146,562
	RL-ITRR-RegAssetRcl	25629000	B253	-4,967,040	0
	RL-TaxCutJobAct - LT	25632300	B253	3,081,759	705,725
	RL-Refund to Cust	25632400	B253	142,110	142,110
	RL-Pension Tracker	25633000	B253	916,320	1,286,285
	RL-Gain on Debt	25633500	B253	0	0
	RL-Other	25689900	B253	288,736	632,372
	RL-Cost of Removal	25700000	B1081	0	0
	RL-COR RWIP	25710000	B1862	0	0
	Overall Result			23,019,354	26,346,253
Accrued Pension	Accr Pension Exp	26212000	B253	-717,150	-1,013,837
	Accr Pension (SRP)	26215000	B253	0	0
	Overall Result			-717,150	-1,013,837
Accrued postretirement benefit expense	Accr OPEB	26221000	B253	-297,629	76,753
	Accr OPEB MedSubs	26221500	B253	78,833	636,533
	Overall Result			-218,796	713,285
Other Deferred Credits	AccrDefineContr SERP	26281100	B253	3,608	2,151
	Def FAS 112 Costs	26281300	B253	0	0
	Accr Dividend Equiv	26281500	B253	1,397	1,573
	NQ Sav&Def Compens	26281800	B253	12,316	12,160
	Accr LT Liab-Other	26281999	B253	0	0
	OP Lease Liab-LT	26300000	B224	96	0
	FIN 48 Reserve-Fed	26580000	B265	-5,194	-2,307
	FIN 48 Reserve-State	26581000	B265	168,886	152,424
	Overall Result			181,110	166,001
Contributions in aid of Construction	CIAC-NT Mains	27111000	B271	5,923,669	5,917,207
	CIAC-NT Ext Dep	27112000	B271	7,758,918	7,663,313
	CIAC-NT Svcs	27113000	B271	492,638	492,638
	CIAC-NT Meters	27114000	B271	98,235	98,235
	CIAC-NT Hydrants	27115000	B271	1,311,214	1,275,141
	CIAC-NT Other	27116000	B271	2,979,061	2,979,061
	CIAC-NT WIP	27117000	B271	1,500	9,822
	CIAC-Tax Mains	27121000	B271	2,105,397	1,749,643
	CIAC-Tax Ext Dep	27122000	B271	8,525	0
	CIAC-Tax Svcs	27123000	B271	2,270,557	2,269,688
	CIAC-Tax Meters	27124000	B271	108,370	108,370
	CIAC-Tax Hydrants	27125000	B271	223,784	188,122
	CIAC-Tax WIP	27127000	B271	298,525	535,265
	CIAC-Tax Mains FIT	27141000	B271	202,970	0
	CIAC-Tax Services FIT	27143000	B271	112	0
	CIAC-Tax Hydr FIT	27145000	B271	23,986	0
	AccAmort CIAC-Other	27206000	B272	-4,949,778	-4,700,954
	AccAmort CIAC-Tax	27210000	B272	-936,950	-874,807
	Overall Result			17,920,734	17,710,742

TENNESSEE AMERICAN WATER COMPARATIVE INCOME STATEMENT

G/L Account	Structure	Sep 2019	Sep 2018
[+] AW0296	Water revenues	(5,045,564)	(4,477,765)
[+] AW0298	Other revenues	(90,825)	(87,841)
[-] AW0295	Operating revenues	(5,136,389)	(4,565,606)
[+] AW02155	Purchased water	1,824	1,152
[+] AW02154	Fuel and power	19,183	440,664
[+] AW02156	Chemicals	93,780	83,379
[+] AW02157	Waste disposal	32,293	39,958
[-] AW02126	Production costs	147,079	565,153
[+] AW02158	Salaries and wages	427,670	429,028
[+] AW02159	Pension expense	35,923	34,850
[+] AW02160	Group insurance expe	20,230	(40,326)
[+] AW02161	Other benefits	28,394	31,513
[-] AW02127	Employee-related cos	512,217	455,065
[+] AW02185	Service Company Cost	576,945	654,862
[+] AW02162	Contracted services	216,959	64,348
[+] AW02187	Building Maintenance	25,204	20,260
[+] AW02188	Telecommunication ex	25,878	15,059
[+] AW02189	Postage, printing an	1,668	904
[+] AW02163	Office supplies and	22,884	17,727
[+] AW02190	Advertising & market	1,037	1,892
[+] AW02109	Employee related exp	30,564	6,378
[+] AW02166	Miscellaneous expens	133,146	102,458
[+] AW02165	Rents	441	1,175
[+] AW02164	Transportation	22,755	31,172
[-] AW02128	Operating supplies a	480,538	261,374
[+] AW02168	Uncollectible accoun	52,211	89,035
[+] AW02170	Customer accounting,	74,238	51,234
[+] AW02172	Regulatory expense		0
[+] AW02171	Insurance other than	55,638	50,468
[+] AW02129	Maintenance supplies	73,052	103,277
[+] AW02173	Balance sheet pass t	0	0
[+] AW02174	Capital movements	0	0
[-] AW02111	Operation and mainte	1,971,917	2,230,469
[+] AW02132	Depreciation	703,990	650,134
[+] AW02133	Amortization	4,481	4,940
[+] AW02134	Removal costs, net	48,242	45,380
[-] AW02112	Depreciation and amo	756,713	700,455
[+] AW02146	Current income taxes	(511,615)	595,117
[+] AW02122	Deferred taxes	971,626	(337,136)
[+] AW02123	Amortization of inve	(6,364)	(6,364)
[-] AW02121	Incomes Taxes -Opera	453,647	251,617
[+] AW02113	General taxes	460,088	418,284
[-] AW02108	Operating expenses,	3,642,365	3,600,824
[-] AW02184	Operating Income (lo	(1,494,024)	(964,782)
[+] AW02114	Gain/Loss on sale of	0	0
[+] AW02117	Allowance for funds	(53,769)	(19,675)
[+] AW02142	Other miscellaneous	(2,926)	6,650
[-] AW0218	Other Income	(56,695)	(13,026)
[+] AW02145	Other miscellaneous	407	407
[+] AW02152	Current federal inco	(365)	(1,832)
[+] AW02153	Current state income	(130)	(661)
[-] AW02130	Other Deductions	(88)	(2,086)
[+] AW02135	Interest on long-ter	308,605	298,290
[+] AW02136	Interest on short-te	15,409	8,715
[+] AW02118	Allowance for borrow	(29,573)	(16,045)
[+] AW02119	Amortization of debt	7,070	7,786
[-] AW02116	Interest Charges	301,512	298,745
[-] AW02110	Other Income (Expens	244,728	283,634
[-] AW02182	Income (loss) before	(1,249,296)	(681,148)
[-] AW02181	Net income (loss)	(1,249,296)	(681,148)
[-] AW02180	Net Income Available	(1,249,296)	(681,148)

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/40111000	Res Sales Billed	B4611	(1,905,654)	(1,677,399)
AWTR/40111100	ResSls Billed Surch	B4611	0	10
AWTR/40111200	ResSls Billed DSIC	B4611	(341,896)	(276,089)
AWTR/40112000	Res Sales Unbilled	B4611	(65,682)	(37,132)
[-] AW02100	Water revenues - res	Result	(2,313,232)	(1,990,610)
AWTR/40121000	Com Sales Billed	B4612	(1,438,907)	(1,278,946)
AWTR/40121100	Com Sls Billed Surch	B4612	0	(13)
AWTR/40121200	Com Sls Billed DSIC	B4612	(245,498)	(210,043)
AWTR/40122000	Com Sales Unbilled	B4612	(7,380)	(89,002)
[-] AW02101	Water revenues - com	Result	(1,691,785)	(1,578,003)
AWTR/40131000	Ind Sales Billed	B4613	(375,074)	(360,608)
AWTR/40131100	Ind Sls Billed Surch	B4613		0
AWTR/40131200	Ind Sls Billed DSIC	B4613	(64,874)	(59,248)
AWTR/40132000	Ind Sales Unbilled	B4613	36,310	(35,622)
[-] AW02102	Water revenues - ind	Result	(403,639)	(455,478)
AWTR/40145000	Priv Fire Billed	B4622	(205,335)	(202,050)
AWTR/40145100	Priv Fire Billed Sur	B4622	0	16
AWTR/40145200	Priv Fire BilledDSIC	B4622	(20,852)	1,103
AWTR/40146000	Priv Fire Unbilled	B4622	0	0
[-] AW02104	Water revenues - pri	Result	(226,187)	(200,931)
AWTR/40151000	Publ Auth Billed	B4614	(322,428)	(286,676)
AWTR/40151100	Publ Auth Billed Sur	B4614	8	0
AWTR/40151200	Publ Auth BilledDSIC	B4614	(57,245)	(47,030)
AWTR/40152000	Publ Auth Unbilled	B4614	39,642	67,953
[-] AW02105	Water revenues - pub	Result	(340,022)	(265,753)
AWTR/40161000	Sls/Rsle Billed	B466	(56,792)	(129,097)
AWTR/40161100	Sls/Rsle Billed Sur	B466		0
AWTR/40161200	Sls/Rsle Billed DSIC	B466	(10,108)	(21,211)
AWTR/40162000	SalesforRsle Unbilld	B466	(41,009)	(5,619)
[-] AW02106	Water revenues - sal	Result	(107,909)	(155,927)
AWTR/40171000	Misc Sales Billed	B474	877	(918)
AWTR/40171100	MiscSls BilledSurchg	B474	0	(151)
AWTR/40172000	Misc Sales Unbilled	B474		0
AWTR/40189900	Other Water Revenue	B474	36,333	170,005
[-] AW02107	Water revenues - oth	Result	37,210	168,936
[-] AW0296	Water revenues	Result	(5,045,564)	(4,477,765)
AWTR/40310100	OthRev-Late Pymt Fee	B470	(28,609)	(30,044)
AWTR/40310200	OthRev-Rent	B472	(16,213)	(15,612)
AWTR/40310400	OthRev-NSF Ck Chrg	B471	(2,880)	(2,720)
AWTR/40310500	OthRev-Appl/InitFee	B471	(20,285)	(19,090)
AWTR/40310600	OthRev-Usage Data	B471	(1,493)	(1,490)
AWTR/40310700	OthRev-Reconnct Fee	B471	(21,345)	(18,795)
AWTR/40319900	OthRev-Misc Svc	B471	0	(90)
[-] AW0298	Other revenues	Result	(90,825)	(87,841)
[-] AW0295	Operating revenues	Result	(5,136,389)	(4,565,606)

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/51010000	Purchased Water	B6101	1,824	1,152
[-] AW02155	Purchased water	Result	1,824	1,152
AWTR/51510000	Purchased Power	B6158	0	0
AWTR/51510011	Purchased Power SS	B6151	475	398
AWTR/51510012	Purchased Power P	B6151	207,261	186,236
AWTR/51510013	Purchased Power WT	B6153	7,287	6,593
AWTR/51510014	Purchased Power TD	B6155	2,286	1,809
AWTR/51510016	Purchased Power AG	B6158	(198,127)	245,628
AWTR/51520000	Fuel for Power Prod	B6161	0	0
[-] AW02154	Fuel and power	Result	19,183	440,664
AWTR/51800000	Chemicals	B6183	93,780	83,379
[-] AW02156	Chemicals	Result	93,780	83,379
AWTR/51110000	Waste Disposal	B6753	32,293	39,958
[-] AW02157	Waste disposal	Result	32,293	39,958
[-] AW02126	Production costs	Result	147,079	565,153
AWTR/50100000	Labor Expense	B6018	213,477	232,079
AWTR/50100001	Labor ExpenseAccrual	B6018	15,981	1,603
AWTR/50101105	Labor Oper SS SupEng	B6011	0	
AWTR/50101200	Labor Oper P	B6011	88,774	84,238
AWTR/50101300	Labor Oper WT	B6013	16,015	14,076
AWTR/50101400	Labor Oper TD	B6015	1,940	1,412
AWTR/50101415	Labor Oper TD Lines	B6015		0
AWTR/50101420	Labor Oper TD Meter	B6015	46,790	35,086
AWTR/50101510	Labor Oper CA MtrRd	B6017	35,347	38,437
AWTR/50101600	Labor Oper AG	B6018	85,671	75,815
AWTR/50101601	Labor Oper AG Dir&Of	B6038	0	0
AWTR/50102100	Labor Maint SS	B6012	0	(35)
AWTR/50102200	Labor Maint P	B6012	12	1,632
AWTR/50102300	Labor Maint WT	B6014	62	101
AWTR/50102400	Labor Maint TD	B6016	5,576	6,758
AWTR/50102420	Labor Mnt TD Mains	B6016	17,488	15,911
AWTR/50102430	Labor Mnt TD Service	B6016	11,965	8,058
AWTR/50102435	Labor Mnt TD Meter	B6016	528	0
AWTR/50102440	Labor Mnt TD Hydrant	B6016	11,762	12,662
AWTR/50109900	Labor Cap Credits	B6018	(173,965)	(171,356)
AWTR/50110000	Labor NS OT -Natural	B6018	37,906	21,876
AWTR/50111200	LaborOper NS OT P	B6011	2,733	2,923
AWTR/50111300	LaborOper NS OT WT	B6013	1,475	1,204
AWTR/50111400	LaborOper NS OT TD	B6015	227	
AWTR/50111420	LaborOperNS OT TD Mt	B6015	2,042	1,858
AWTR/50111510	LaborOperNS OT CA MR	B6017	10	338
AWTR/50111600	LaborOper NS OT AG	B6018	5,278	4,058
AWTR/50112200	LaborMaint NS OT P	B6012	19	151
AWTR/50112300	LaborMaint NS OT WT	B6014		0
AWTR/50112400	LaborMaint NS OT TD	B6016	641	520

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G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/50112420	LaborMaintNSOT TD Mn	B6016	1,428	337
AWTR/50112430	LaborMaintNSOT TD Sv	B6016	1,927	0
AWTR/50112435	LaborMaintNSOT TD Mt	B6016		0
AWTR/50112440	LaborMaintNSOT TD Hy	B6016	11	0
AWTR/50119900	LaborNSOT CapCredits	B6018	(38,020)	(20,732)
AWTR/50120000	Labor OT - Natural	B6018	0	25,253
AWTR/50121200	LaborOper OT P	B6011	1,172	1,530
AWTR/50121300	LaborOper OT WT	B6013	715	1,157
AWTR/50121420	LaborOperOT TD Meter	B6015	0	7,293
AWTR/50121510	LaborOperOT CA MtrRd	B6017	0	157
AWTR/50121600	LaborOper OT AG	B6018	0	41
AWTR/50122400	LaborMaint OT TD	B6016		0
AWTR/50122420	LaborMaintOT TD Main	B6016	0	169
AWTR/50122430	LaborMaintOT TD Svc	B6016	0	0
AWTR/50122440	LaborMaintOT TD Hydr	B6016	0	0
AWTR/50129900	Labor OT Cap Credits	B6018	0	(23,819)
AWTR/50171000	Annual Incent Plan	B6018	28,736	33,520
AWTR/50171100	AIP Cap Credits	B6018	(4,367)	(4,164)
AWTR/50171600	Comp Exp-Options	B6018	0	920
AWTR/50171800	Comp Exp-RSU's	B6018	8,313	17,967
AWTR/50185000	Severance	B6018	0	0
[-] AW02158	Salaries and wages	Result	427,670	429,028
AWTR/50610000	Pension Expense	B6048	10,203	18,695
AWTR/50610100	Pension Cap Credits	B6048	(5,278)	(7,298)
AWTR/71810000	Other Pension Cost	B6048	30,998	23,453
[-] AW02159	Pension expense	Result	35,923	34,850
AWTR/50510000	PBOP Expense	B6048	4,044	6,441
AWTR/50510100	PBOP Cap Credits	B6048	(1,632)	(7,578)
AWTR/50550000	Group Insur Expense	B6048	155,430	118,830
AWTR/50550100	Group Ins Cap Credits	B6048	(53,990)	(43,050)
AWTR/50560000	Health Save Acct Exp	B6048	0	0
AWTR/71820000	Other PBOP Cost	B6048	(83,622)	(114,969)
[-] AW02160	Group insurance expe	Result	20,230	(40,326)
AWTR/50421000	401k Expense	B6048	17,288	15,341
AWTR/50421100	401k Exp Cap Credits	B6048	(6,039)	(5,518)
AWTR/50422000	DCP Expense	B6048	25,572	23,273
AWTR/50422100	DCP Exp Cap Credits	B6048	(8,315)	(8,501)
AWTR/50423000	ESPP Expense	B6048	0	0
AWTR/50424000	DC SERP Expense	B6048	0	239
AWTR/50426000	Retiree Medical Exp	B6048	(3,520)	3,694
AWTR/50426100	Retiree Med Cap Cr	B6048	(1,091)	(627)
AWTR/50450000	Other Welfare	B6048	0	0
AWTR/50450012	Other Welfare P	B6041	0	0
AWTR/50450016	Other Welfare AG	B6048	3,543	2,504
AWTR/50451000	Employee Awards	B6048	431	(337)

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G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/50452000	Emp Physical Exams	B6048	326	1,070
AWTR/50456000	Tuition Aid	B6048	0	0
AWTR/50457000	Training	B6048	200	375
[-] AW02161	Other benefits	Result	28,394	31,513
[-] AW02127	Employee-related cos	Result	512,217	455,065
AWTR/53401000	AWWSC Labor OPEX	B6348	309,103	318,044
AWTR/53401100	AWWSC Pension OPEX	B6348	12,752	17,540
AWTR/53401200	AWWSC Group Ins OPEX	B6348	38,565	34,002
AWTR/53401300	AWWSC Other Ben OPEX	B6348	22,278	16,287
AWTR/53401400	AWWSC Cont Svcs OPEX	B6348	55,441	60,758
AWTR/53401500	AWWSC Off Suppl OPEX	B6348	24,709	13,010
AWTR/53401700	AWWSC Rents OPEX	B6348	16,794	19,467
AWTR/53401900	AWWSC Maint OPEX	B6348	9,154	7,805
AWTR/53402100	AWWSC Oth O&M OPEX	B6348	27,011	33,356
AWTR/53402200	AWWSC Dpr/Amrt OPEX	B6348	43,786	105,162
AWTR/53402300	AWWSC Gen Tax OPEX	B6348	17,582	22,949
AWTR/53402400	AWWSC Interest OPEX	B6348	(1,649)	5,728
AWTR/53402500	AWWSC Oth Inc OPEX	B6348	0	89
AWTR/53402600	AWWSC Inc Tax OPEX	B6348	1,419	665
AWTR/53481000	AWWSC Labor CAPX	B6348	0	0
AWTR/53481100	AWWSC Pension CAPX	B6348	0	0
AWTR/53481200	AWWSC Group Ins CAPX	B6348	0	0
AWTR/53481300	AWWSC Other Ben CAPX	B6348	0	0
AWTR/53481400	AWWSC Cont Svcs CAPX	B6348	0	0
AWTR/53481500	AWWSC Off Suppl CAPX	B6348	0	0
AWTR/53481700	AWWSC Rents CAPX	B6348	0	0
AWTR/53481900	AWWSC Maint CAPX	B6348	0	0
AWTR/53482100	AWWSC Oth O&M CAPX	B6348	0	0
AWTR/53482300	AWWSC Gen Tax CAPX	B6348	0	0
AWTR/53482400	AWWSC Interest CAPX	B6348	0	0
AWTR/53482500	AWWSC Oth Inc CAPX	B6348	0	0
[-] AW02185	Service Company Cost	Result	576,945	654,862
AWTR/53110000	Contr Svc-Eng	B6318	0	0
AWTR/53110014	Contr Svc-Eng TD	B6315		0
AWTR/53110016	Contr Svc-Eng AG	B6318	20,900	18,763
AWTR/53150000	Contr Svc-Other	B6358	0	0
AWTR/53150011	Contr Svc-Other SS	B6351	3,373	264
AWTR/53150013	Contr Svc-Other WT	B6353	0	280
AWTR/53150014	Contr Svc-Other TD	B6355	2,841	3,312
AWTR/53150015	Contr Svc-Other CA	B6357	0	678
AWTR/53150016	Contr Svc-Other AG	B6358	22,859	8,387
AWTR/53151000	Contr Svc-Temp EE	B6358	0	
AWTR/53151016	Contr Svc-Temp EE AG	B6358	(2,875)	
AWTR/53152000	Contr Svc-Lab Testng	B6353	2,696	318
AWTR/53153000	Contr Svc-Accounting	B6328	0	

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/53154000	Contr Svc-Audit Fees	B6328	7,415	4,760
AWTR/53155000	Contr Svc-Legal	B6338	159,750	27,586
AWTR/53157000	Contr Svc-Outplacemt	B6758	0	0
[-] AW02162	Contracted services	Result	216,959	64,348
AWTR/52532000	Electricity	B6758	0	0
AWTR/52532013	Electricity WT	B6753	1,874	1,695
AWTR/52532014	Electricity TD	B6755	2,173	1,948
AWTR/52532016	Electricity AG	B6758	264	266
AWTR/52546000	Grounds Keeping	B6758	0	0
AWTR/52546011	Grounds Keeping SS	B6751	5,713	0
AWTR/52546013	Grounds Keeping WT	B6753	0	4,785
AWTR/52546014	Grounds Keeping TD	B6755		538
AWTR/52546016	Grounds Keeping AG	B6758	5,757	1,039
AWTR/52548000	Heating Oil/Gas	B6758	0	0
AWTR/52548011	Heating Oil/Gas SS	B6751	0	
AWTR/52548013	Heating Oil/Gas WT	B6753	95	178
AWTR/52548014	Heating Oil/Gas TD	B6755	258	344
AWTR/52548016	Heating Oil/Gas AG	B6758	17	
AWTR/52550000	Janitorial	B6758	0	0
AWTR/52550012	Janitorial P	B6751	0	0
AWTR/52550013	Janitorial WT	B6753	0	
AWTR/52550014	Janitorial TD	B6755		(0)
AWTR/52550016	Janitorial AG	B6758	3,143	5,909
AWTR/52571000	Security Svc	B6758	0	0
AWTR/52571011	Security Svc SS	B6751	2,746	2,501
AWTR/52571013	Security Svc WT	B6753		0
AWTR/52571014	Security Svc TD	B6755	217	0
AWTR/52571016	Security Svc AG	B6758	0	0
AWTR/52578000	Trash Removal	B6758	0	0
AWTR/52578011	Trash Removal SS	B6751	0	69
AWTR/52578013	Trash Removal WT	B6753	(2,237)	
AWTR/52578014	Trash Removal TD	B6755	202	147
AWTR/52578015	Trash Removal CA	B6757	0	
AWTR/52578016	Trash Removal AG	B6758	573	120
AWTR/52583000	Water & WW	B6758	0	0
AWTR/52583011	Water & WW SS	B6751	3,825	
AWTR/52583013	Water & WW WT	B6753	0	134
AWTR/52583014	Water & WW TD	B6755	131	161
AWTR/52583016	Water & WW AG	B6758	453	427
[-] AW02187	Building Maintenance	Result	25,204	20,260
AWTR/52574000	Telephone	B6758	0	0
AWTR/52574011	Telephone SS	B6751	0	0
AWTR/52574013	Telephone WT	B6753	1,056	971
AWTR/52574014	Telephone TD	B6755	778	723
AWTR/52574016	Telephone AG	B6758	7,584	2,986

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/52574100	Cell Phone	B6758	0	0
AWTR/52574111	Cell Phone SS	B6751	160	(1)
AWTR/52574113	Cell Phone WT	B6753	187	246
AWTR/52574114	Cell Phone TD	B6755	458	87
AWTR/52574115	Cell Phone CA	B6757	5,321	4,024
AWTR/52574116	Cell Phone AG	B6758	8,021	4,325
AWTR/52574200	Data Lines AG	B6758	80	70
AWTR/52574300	Wireless Serv 1st	B6758	0	0
AWTR/52574314	Wireless Serv 1st TD	B6755	2,184	1,263
AWTR/52574315	Wireless Serv 1st CA	B6757	49	365
AWTR/52574316	Wireless Serv 1st AG	B6758	0	
[-] AW02188	Telecommunication ex	Result	25,878	15,059
AWTR/52562500	Overnight Shippng	B6758	0	0
AWTR/52562511	Overnight Shippng SS	B6751	0	0
AWTR/52562513	Overnight Shippng WT	B6753	(47)	188
AWTR/52562514	Overnight Shippng TD	B6755		0
AWTR/52562516	Overnight Shippng AG	B6758	146	110
AWTR/52566000	Postage	B6758	0	0
AWTR/52566016	Postage AG	B6758	445	256
AWTR/52566700	Printing	B6758	1,125	349
[-] AW02189	Postage, printing an	Result	1,668	904
AWTR/52510000	Bank Svc Charges	B6758	0	0
AWTR/52510016	Bank Svc Charges-AG	B6758	484	1,889
AWTR/52512500	Books&Publications	B6758	2,184	0
AWTR/52526100	Credit Line Fees I/C	B6758	2,995	3,931
AWTR/52542000	Forms	B6758	0	0
AWTR/52562000	Office Supplies	B6758	0	0
AWTR/52562011	Off&Adm Supplies SS	B6751	138	0
AWTR/52562013	Off&Adm Supplies WT	B6753	109	0
AWTR/52562014	Off&Adm Supplies TD	B6755	260	327
AWTR/52562015	Off&Adm Supplies CA	B6757	0	976
AWTR/52562016	Off&Adm Supplies AG	B6758	1,617	1,620
AWTR/52571500	Software Licenses	B6758	12,585	6,523
AWTR/52582000	Uniforms	B6757	0	0
AWTR/52582011	Uniforms SS	B6751	0	
AWTR/52582012	Uniforms P	B6753	1,884	0
AWTR/52582013	Uniforms WT	B6753	0	0
AWTR/52582014	Uniforms TD	B6755	420	321
AWTR/52582015	Uniforms CA	B6757	463	1,338
AWTR/52582016	Uniforms AG	B6757	(256)	803
AWTR/52801000	Capital Purchase Clr	B6758	0	0
AWTR/52801100	Indirect OH Clearing	B6758	0	0
AWTR/52805100	Indirect OH RWIP Clr	B6758	0	0
[-] AW02163	Office supplies and	Result	22,884	17,727
AWTR/52503000	Advertising	B6608	1,037	1,892

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G/L Account	Account	NARUC	Sep 2019	Sep 2018
[-] AW02190	Advertising & market	Result	1,037	1,892
AWTR/52534000	Employee Expenses	B6758	2,094	8,773
AWTR/52534200	Conferences & Reg	B6758	200	1,830
AWTR/52535000	Meals Deductible	B6758	1,164	(4,226)
AWTR/52567000	Relocation Expenses	B6758	27,106	0
[-] AW02109	Employee related exp	Result	30,564	6,378
AWTR/52000000	M&S Expense (O&M)	B6205	189	0
AWTR/52001100	M&S Oper SS	B6201	0	(0)
AWTR/52001200	M&S Oper P	B6201	515	94
AWTR/52001300	M&S Oper WT	B6203	5,469	6,250
AWTR/52001400	M&S Oper TD	B6205	2,233	0
AWTR/52001500	M&S Oper CA	B6207	677	2,028
AWTR/52001600	M&S Oper AG	B6208	103,367	4,313
AWTR/52500000	Misc Expense (O&M)	B6758	0	0
AWTR/52501100	Misc Oper SS	B6751		(0)
AWTR/52501200	Misc Oper P	B6751	0	0
AWTR/52501300	Misc Oper WT	B6753	84	245
AWTR/52501400	Misc Oper TD	B6755		0
AWTR/52501600	Misc Oper AG	B6758	4,495	14,787
AWTR/52513200	Business Development	B6758	0	
AWTR/52514000	Charitb Contr Deduct	B6758	0	
AWTR/52514500	Charitb Don-H/Ed/En	B6758	150	455
AWTR/52514600	Charitb Don-Commnty	B6758	6,400	2,500
AWTR/52514700	Community Partnrshps	B6758	0	1,843
AWTR/52514800	Community Cmmrcl In	B6758		0
AWTR/52514900	Cust Education	B6758	0	0
AWTR/52514901	Cust Edu Comm-Reg	B6758		0
AWTR/52514903	Cust Edu Comm-Issues	B6758		0
AWTR/52514905	Cust Edu Comm-Printd	B6758	0	
AWTR/52514908	Cust Edu-MediaEditor	B6758		0
AWTR/52515000	Commun Relations-E	B6758	0	2,018
AWTR/52515001	Commun Relations-S	B6758	0	491
AWTR/52524000	Co Dues/Mmbrshp Ded	B6758	4,252	3,831
AWTR/52548100	Hiring Costs	B6758	0	359
AWTR/52549000	Injuries and Damages	B6758		0
AWTR/52549500	Inv Phys W/O Scrap	B6758	0	57,524
AWTR/52554500	Lab Supplies	B6753	4,192	6,794
AWTR/52556000	Lobbying Expenses	B6758	170	0
AWTR/52564000	Penalties Non-deduct	B6758	0	500
AWTR/52568000	Research & Develop	B6758	1,278	1,227
AWTR/52579000	Trustee Fees	B6758	0	215
AWTR/52585000	Discounts Available	B6758	(312)	(2,979)
AWTR/52586000	PO Small Differences	B6758	(14)	(36)
[-] AW02166	Miscellaneous expens	Result	133,146	102,458
AWTR/54110000	Rents-Real Prop	B6418	0	0

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G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/54110013	Rents-Real Prop WT	B6413	0	0
AWTR/54110014	Rents-Real Prop TD	B6415		0
AWTR/54110016	Rents-Real Prop AG	B6418	337	1,099
AWTR/54140000	Rents-Equip	B6428	0	0
AWTR/54140011	Rents-Equip SS	B6421	0	
AWTR/54140012	Rents-Equip P	B6421		0
AWTR/54140014	Rents-Equip TD	B6425	80	0
AWTR/54140015	Rents-Equip CA	B6427	0	
AWTR/54140016	Rents-Equip AG	B6428	24	77
[-] AW02165	Rents	Result	441	1,175
AWTR/55000000	Transportation (O&M)	B6508	8	0
AWTR/55000011	Trans Oper SS	B6501	0	
AWTR/55000013	Trans Oper WT	B6503	0	
AWTR/55000015	Trans Oper CA	B6507	178	(3)
AWTR/55000016	Trans Oper AG	B6508	95	16
AWTR/55000021	Trans Maint SS	B6502	0	0
AWTR/55000022	Trans Maint P	B6502	145	81
AWTR/55000023	Trans Maint WT	B6504	0	0
AWTR/55000024	Trans Maint TD	B6506	(1)	430
AWTR/55000026	Trans Maint AG	B6508	0	65
AWTR/55000100	Trans Cap Credits	B6508	(13,893)	(15,243)
AWTR/55010100	Trans Lease Costs	B6508	(2,293)	2,111
AWTR/55010200	Trans Lease Fuel	B6508	13,620	16,422
AWTR/55010300	Trans Lease Maint	B6508	24,031	27,285
AWTR/55010500	Trans Reimb EE Prsnl	B6508	864	8
[-] AW02164	Transportation	Result	22,755	31,172
[-] AW02128	Operating supplies a	Result	480,538	261,374
AWTR/57010000	Uncoll Accts Exp	B6707	0	0
AWTR/57010015	Uncoll Accts Exp CA	B6707	46,381	74,712
AWTR/57010016	Uncoll Accts Exp AG	B6707	5,830	14,323
[-] AW02168	Uncollectible accoun	Result	52,211	89,035
AWTR/52501500	Misc Oper CA	B6757	1,082	308
AWTR/52510015	Bank Svc Charges-CA	B6757	8,074	3,567
AWTR/52514906	Cust Edu-Bill Insert	B6758	0	0
AWTR/52520000	Collection Agencies	B6757	27,541	14,823
AWTR/52542015	Forms CA	B6757	10,440	6,914
AWTR/52562515	Overnight Shippng CA	B6757	0	(1)
AWTR/52566015	Postage CA	B6757	27,101	25,622
[-] AW02170	Customer accounting,	Result	74,238	51,234
AWTR/56670000	Reg Exp-Other	B6678		0
[-] AW02172	Regulatory expense	Result		0
AWTR/55110000	Ins Vehicle	B6568	2,047	2,606
AWTR/55710000	Ins General Liabilty	B6578	32,448	32,987
AWTR/55711000	Ins Casualty Reserve	B6578		(646)
AWTR/55720000	Ins Work Comp	B6588	13,673	16,305

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/55720100	Ins W/C Cap Credits	B6588	(4,367)	(3,303)
AWTR/55730000	Ins Other	B6598	441	445
AWTR/55740000	Ins Property	B6598	11,395	2,076
[-] AW02171	Insurance other than	Result	55,638	50,468
AWTR/62002100	M&S Maint SS	B6202	0	1,775
AWTR/62002200	M&S Maint P	B6202	11,736	2,293
AWTR/62002300	M&S Maint WT	B6204	4,267	739
AWTR/62002400	M&S Maint TD	B6206	10,179	11,172
AWTR/62002600	M&S Maint AG	B6208	218	310
AWTR/62502100	Misc Maint SS	B6752	0	52
AWTR/62502200	Misc Maint P	B6752	2,007	8,330
AWTR/62502300	Misc Maint WT	B6754	0	7,819
AWTR/62502400	Misc Maint TD	B6756	2,639	9,474
AWTR/62502600	Misc Maint AG	B6758	18,278	17,849
AWTR/62520700	Misc Main Pvg/Bckfl	B6756	3,492	10,763
AWTR/62520800	Misc Maint Permits	B6752	0	(500)
AWTR/62520824	Misc Maint PermitsTD	B6756	0	7,245
AWTR/63110022	Contr Svc-Maint P	B6312		0
AWTR/63110023	Contr Svc-Maint WT	B6314	0	0
AWTR/63110024	Contr Svc-Maint TD	B6316	0	0
AWTR/63150021	Contr Svc-Maint SS	B6352	224	215
AWTR/63150022	Contr Svc-Maint P	B6353	830	1,299
AWTR/63150023	Contr Svc-Maint WT	B6354	10,722	3,837
AWTR/63150024	Contr Svc-Maint TD	B6356	7,845	19,792
AWTR/63150026	Contr Svc-Maint AG	B6358	614	813
[-] AW02129	Maintenance supplies	Result	73,052	103,277
[-] AW02111	Operation and mainte	Result	1,971,917	2,230,469
AWTR/68011000	Depr -UPIS General	B403	727,243	673,202
AWTR/68012000	Depr -Amort CIAC Tx	B403	(5,228)	(4,618)
AWTR/68012500	Depr-Amort CIAC Nntx	B403	(18,026)	(18,450)
[-] AW02132	Depreciation	Result	703,990	650,134
AWTR/68254000	Amort-RegAsset AFUDC	B4071	4,389	4,224
AWTR/68255000	Amort-UPAA	B406		624
AWTR/68258000	Amort-Reg Asset	B4071	92	92
[-] AW02133	Amortization	Result	4,481	4,940
AWTR/68311000	Rem Costs-ARO/NNS	B403	50,971	47,989
AWTR/68312000	Rmv Csts-NNS CIAC Tx	B403	(415)	(318)
AWTR/68312500	Rmv Csts-NNS CIAC NT	B403	(2,315)	(2,291)
[-] AW02134	Removal costs, net	Result	48,242	45,380
[-] AW02112	Depreciation and amo	Result	756,713	700,455
AWTR/69011000	FIT-Current	B40910	(374,802)	433,079
AWTR/69012000	FIT-Prior Year Adj	B40910		0
[-] AW02150	Current federal inco	Result	(374,802)	433,079
AWTR/69021000	SIT-Current	B40911	(136,813)	162,038
AWTR/69022000	SIT-Prior Year Adj	B40911		0

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
[-] AW02151	Current state income	Result	(136,813)	162,038
[-] AW02146	Current income taxes	Result	(511,615)	595,117
AWTR/69062000	Def FIT-Pr Yr Adj	B41010		0
AWTR/69063000	Def FIT-RegAsst/Liab	B41010	3,093	2,453
AWTR/69065000	Def FIT-Other	B41010	709,067	(236,086)
[-] AW02148	Deferred federal inc	Result	712,160	(233,633)
AWTR/69072000	Def SIT-Pr Yr Adj	B41011		0
AWTR/69073000	Def SIT-RegAsst/Liab	B41011	1,658	(8,760)
AWTR/69073500	Def SIT-Other	B41011	257,808	(94,743)
[-] AW02149	Deferred state incom	Result	259,466	(103,503)
[-] AW02122	Deferred taxes	Result	971,626	(337,136)
AWTR/69522000	ITC Restored-3%	B41211	(258)	(258)
AWTR/69523000	ITC Restored-4%	B41211	(397)	(397)
AWTR/69524000	ITC Restored-10%	B41211	(5,709)	(5,709)
[-] AW02123	Amortization of inve	Result	(6,364)	(6,364)
[-] AW02121	Incomes Taxes -Opera	Result	453,647	251,617
AWTR/68520000	Property Taxes	B40811	302,357	304,569
AWTR/68532000	FUTA	B40812	0	925
AWTR/68532100	FUTA Cap Credits	B40812	0	(110)
AWTR/68533000	FICA	B40812	46,604	46,149
AWTR/68533100	FICA Cap Credits	B40812	(15,678)	(15,623)
AWTR/68535000	SUTA	B40812	(7)	1,008
AWTR/68535100	SUTA Cap Credits	B40812	5	(100)
AWTR/68543000	Othr Taxes &Licenses	B40813	50,000	47,209
AWTR/68544000	Gross Receipts Tax	B40813	58,693	16,588
AWTR/68545000	Utility Reg Assessme	B40810	18,113	17,668
[-] AW02113	General taxes	Result	460,088	418,284
[-] AW02108	Operating expenses,	Result	3,642,365	3,600,824
[-] AW02184	Operating Income (lo	Result	(1,494,024)	(964,782)
AWTR/59011000	Gains/Loss NUP Disp	B426	0	0
AWTR/59021000	Gains/LossesUP Sales	B426		0
[-] AW02114	Gain/Loss on sale of	Result	0	0
AWTR/70510000	AFUDC-Equity	B420	(53,769)	(19,675)
[-] AW02117	Allowance for funds	Result	(53,769)	(19,675)
AWTR/71511000	M&J Revenues	B415	(5,754)	0
AWTR/71521000	M&J Expenses	B416	7,159	1,013
AWTR/71611000	Misc NU Revenue	B421		0
AWTR/71621000	Misc NU Expense	B426		0
AWTR/71712000	Gn/Loss Othr Non-OP	B426	(4,331)	5,637
AWTR/72801000	Adv Rcpt Svcs Clrg	B421	0	0
AWTR/72801100	Adv Rcpt Non-Srv Clr	B421	0	0
AWTR/72801200	Adv Ref Svcs Clr	B421		0
AWTR/72801300	Adv Ref Non-Srv Clr	B421	0	0
AWTR/72802000	CIAC Rcpt Svcs Clrg	B421	0	0
AWTR/72802100	CIAC Rcpt Non-SrvClr	B421	0	0

TENNESSEE AMERICAN WATER ANALYSIS OF INCOME

G/L Account	Account	NARUC	Sep 2019	Sep 2018
AWTR/72803000	Salvg/Scrap Rcpt Clr	B421	0	0
[-] AW02142	Other miscellaneous	Result	(2,926)	6,650
[-] AW0218	Other Income	Result	(56,695)	(13,026)
AWTR/75840000	Lobbying Expenses	B426	407	407
AWTR/75841000	Political Contrib	B426		0
[-] AW02145	Other miscellaneous	Result	407	407
AWTR/69031000	FIT-Oth Inc&Ded CY	B40920	(365)	(1,832)
[-] AW02152	Current federal inco	Result	(365)	(1,832)
AWTR/69041000	SIT-Oth Inc&Ded CY	B40920	(130)	(661)
[-] AW02153	Current state income	Result	(130)	(661)
[-] AW02130	Other Deductions	Result	(88)	(2,086)
AWTR/81010000	Interest LTD	B4273	37,240	37,240
AWTR/81015000	Interest LTD Interco	B4273	267,709	257,495
AWTR/81016000	Int exp-debt dis-ins	B4273	1,320	1,219
AWTR/81017200	EarlyDbtRetirLoss-IC	B4273	2,336	2,336
[-] AW02135	Interest on long-ter	Result	308,605	298,290
AWTR/81315000	Interest STD Interco	B4272	15,409	8,715
[-] AW02136	Interest on short-te	Result	15,409	8,715
AWTR/85000000	AFUDC Debt	B420	(29,573)	(16,045)
[-] AW02118	Allowance for borrow	Result	(29,573)	(16,045)
AWTR/82010000	Amort Debt Disc&Exp	B428	188	188
AWTR/82015000	Amort Dbt Dsc&Ex I/C	B428	5,557	4,839
AWTR/82016000	Amort Dbt E-Insde CL	B428	1,325	2,759
[-] AW02119	Amortization of debt	Result	7,070	7,786
[-] AW02116	Interest Charges	Result	301,512	298,745
[-] AW02110	Other Income (Expens	Result	244,728	283,634
[-] AW02182	Income (loss) before	Result	(1,249,296)	(681,148)
[-] AW02181	Net income (loss)	Result	(1,249,296)	(681,148)
[-] AW02180	Net Income Available	Result	(1,249,296)	(681,148)
AWTR/86021500	Div Decl Com Stk I/C	B438	2,063,135	1,925,593
[-] AW02125	Common Dividends	Result	2,063,135	1,925,593
[-] AW0294	PROFIT & LOSS STATEM	Result	813,839	1,244,445
[-] AW02	Regulatory	Result	813,839	1,244,445

Tennessee American Water Company
Statistical - Curr & Prior Month & YTD
For the Period Ending
Sep 2019

Description	Current Month Actual	Current Month Budget	Actual/ Budget Variance	Prior Year Month Actual	Current/ Prior Variance	Current YTD Actual	Current YTD Budget	Actual/ Budget Variance	Prior YTD Actual	Current/ Prior Variance
System Delivery										
System Delivery (T Gallons)	1,186,940	0	1,186,940	1,085,933	101,007	9,880,175	0	9,880,175	9,638,702	241,473
Inter Company Sys Delivery (T Gallons)	0	0	0	0	0	0	0	0	0	0
Total System Delivery	1,186,940	0	1,186,940	1,085,933	101,007	9,880,175	0	9,880,175	9,638,702	241,473
Water Sales										
Residential	307,490	0	307,490	265,074	42,416	2,499,289	0	2,499,289	2,392,980	106,309
Commercial	301,449	0	301,449	258,001	43,448	2,267,305	0	2,267,305	2,185,409	81,896
Industrial	168,599	0	168,599	158,108	10,491	1,262,428	0	1,262,428	1,180,054	82,374
Fire Service	359	0	359	113	246	32,512	0	32,512	2,169	30,343
OPA	82,423	0	82,423	70,584	11,839	582,018	0	582,018	546,278	35,740
Resale	38,545	0	38,545	87,960	(49,415)	466,586	0	466,586	595,733	(129,147)
Miscellaneous	(2)	0	(2)	11	(13)	16	0	16	107	(91)
Inter Company		0	0		0		0	0		0
Accounted-for Non-Revenue Usage										
Identified Leaks	64,515	0	64,515	17,796	46,719	725,092	0	725,092	669,116	55,976
Hydrant Inspections	0	0	0	0	0	0	0	0	0	0
Hydrant/Main Flushing	770	0	770	1,396	(626)	6,029	0	6,029	10,569	(4,540)
Fire Usage	5,398	0	5,398	40	5,358	7,320	0	7,320	370	6,950
Inactive Customer Account usage	1,142	0	1,142	1,279	(137)	29,553	0	29,553	17,826	11,727
Total Water Sales	970,689	0	970,689	860,362	110,327	7,878,148	0	7,878,148	7,600,611	277,537
Number of Water Customers										
Residential	70,478	0	70,478	69,985	493	70,478	0	70,478	69,985	493
Commercial	8,389	0	8,389	8,346	43	8,389	0	8,389	8,346	43
Industrial	111	0	111	110	1	111	0	111	110	1
Fire Service	1,663	0	1,663	1,554	109	1,663	0	1,663	1,554	109
OPA	677	0	677	703	(26)	677	0	677	703	(26)
Resale	4	0	4	4	0	4	0	4	4	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Number of Water Customers	81,322	0	81,322	80,702	620	81,322	0	81,322	80,702	620
Number of Sewer Customers										
Residential	0	0	0	0	0	0	0	0	0	0
Commercial	0	0	0	0	0	0	0	0	0	0
Industrial	0	0	0	0	0	0	0	0	0	0
Fire Service	0	0	0	0	0	0	0	0	0	0
OPA	0	0	0	0	0	0	0	0	0	0
Resale	0	0	0	0	0	0	0	0	0	0
Total Number of Sewer Customers	0	0	0	0	0	0	0	0	0	0
Total Number of Customers	81,322	0	81,322	80,702	620	81,322	0	81,322	80,702	620

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-8. Refer to <TAW_SCH1_2021_Filing.xlsx> as filed with the Company's Petition. Specifically, refer to tab <WKP 2021 Retirements>. Provide answers to the following questions regarding the information presented on this tab:

- a. Confirm that the \$12,374,243 shown in Cell S174 represents all retirements of TAWC assets since the Company's General Rate Case in TPUC Docket No. 12-00049.
- b. Confirm whether these assets were included in the Company's last rate case decision.
 - i. If confirmed, provide the Attrition Year Accumulated Depreciation Balance of the asset(s).

Response:

1-8. Refer to <TAW_SCH1_2021_Filing.xlsx> as filed with the Company's Petition. Specifically, refer to tab <WKP 2021 Retirements>. Please refer to the responses below:

- a. No, the \$12,374,243 only represents retirements assigned to and estimated for the replacement projects eligible for the capital riders.
- b. No, not all retirement asset amounts were included in the Company's last rate case decision. The asset retirements for 2020 and 2021 are estimated amounts based on historical retirement trends for the future test years.
 - i. TAWC utilizes group depreciation for calculating its depreciation reserve. Net book values of individual assets are not maintained by the company through routine reporting activities.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-9 Refer to <TAW_SCH1_2021_Filing.xlsx>, and specifically refer to tabs <EXH 2021 SCEP> and <WKP 2021 In-Serviced SCEP>. Next refer to <I26-020060> <Replace High Service Header Valve – Citico>. Discuss in detail why the 2021 monthly investment as shown on <EXH 2021 SCEP> do not match with the information presented on <WKP 2021 In-Serviced SCEP> on row 153.

Response:

1-9 The monthly amounts on the EXH 2021 SCEP tab are planned capital expenditures and the amounts on WKP 2021 In-Serviced SCEP are the cumulative balance of the expenditures when the plant is placed in service. The in-service date is 10/1/2021 therefore all the expenditures happen in the months prior. The total of the expenditures and the in-serviced amount match at \$2,137,498.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-10. Refer to pages 10-11 of the Commission's Amended Order in TPUC Docket No. 20-00028 stating, "the Company is agreeing to defer \$81,543 of costs associated with the water break to the next Capital Recovery filing." Confirm whether these costs, and any other costs associated with the September 2019 Water Main Break, are included within this filing. If so, provide the source and support, including but not limited to invoices or work orders, for these costs.

Response:

1-10. None of the costs related to the September 2019 Water Main Break have been included in this filing. The Company did not defer any costs associated with the water main break that were excluded in the Company's earnings tests.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness:

Question:

1-11. To the extent that the Company intends to seek recovery of a) capital expenditures or b) operational expenditures associated with the September 2019 Water Main Break, discuss in detail whether these costs were both prudent and reasonably incurred. If the Company does intend to seek such recovery, further provide the following:

a. All documents and communications, including but not limited to emails, letters, memoranda, work orders, invoices, and other correspondence, related to the cause of the September 2019 Water Main Break and actions undertaken to fix the problem;

b. All documents and communications pertaining to the study or cause of the September 2019 Water provided by third parties, including but not limited to any engineering or prudence evaluations provided by experts for use either by the Company or by any party to all civil litigation stemming from the September 2019 Water Main Break;

c. A detailed narrative discussing the cause of the September 2019 Water Main Break, including but not limited to actions taken by the Company or third parties that caused or contributed to the event.

Response:

1-11. The Company is not seeking recovery of costs related to the September 2019 main break in this docket. This docket is for the 2021 proposed capital rider.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

Please identify each person who you expect to call as an expert witness at the hearing on the merits in this docket, and for each such expert witness:

- (a) Identify the field(s) in which the Company seeks to qualify each expert;
- (b) Provide complete background information, including the witness's current employer, as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify;
- (c) Identify all publications written or presentations presented in whole or in part by the witness, including either a copy of all such publications and presentations or a reference to where such publications and presentations may be publicly obtained;
- (d) Provide the grounds for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;
- (e) Identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;
- (f) Identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;
- (g) Identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert; and
- (h) Please produce copies of all documents, summaries, charts, trade articles, journals, treatises, publications, workpapers, file notes, chart notes, tests, test results, interview notes, and consultation notes provided to, reviewed by, utilized by, relied upon, created by, or produced by any proposed expert witness in evaluating, reaching conclusions or formulating an opinion in this matter.

Response:

In additional to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, unrestricted in time and scope, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request on the grounds that it seeks the production of information that is protected from disclosure by the attorney-client privilege, the work product immunity, or any other applicable privileges, immunities, and/or doctrines of state law. TAWC reserves the right to supplement this response as information becomes available during the course of discovery,

document review and investigation. Subject to and without waiving the foregoing objections, TAWC states as follows:

This Response will be supplemented at a later date, if appropriate, in accordance with the Tennessee Rules of Civil Procedure and any Scheduling Order. However, at this time, TAWC does not expect to call any witnesses at the hearing not already identified and refers to CAU to the Pre-filed Testimony of Elaine K. Chambers, Grady Stout and Kurt A. Stafford, the Petition, and all supporting documentation, including responses to discovery, data requests, and the record in TPUC Docket No. 13-00130 and subsequent Capital Recovery Rider dockets. TAWC also refers to and incorporates herein its responses to Request Nos. 14, 15 and 17.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-14. Please identify all persons having knowledge of discoverable matters in this case.

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, unrestricted in scope, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CAU from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation. Subject to and without waiving the foregoing objections, TAWC states as follows:

The following persons have some knowledge of discoverable matters in this case: Elaine K. Chambers, Grady Stout and Kurt A. Stafford. In addition to the Pre-filed Testimony in this matter, TAWC will identify responsible persons for each discovery request in this matter on an ongoing basis, if appropriate.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-15. Please produce copies of all documents referred to or relied upon in responding to these discovery requests.

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, and duplicative. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CAU from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

Please see the documents/attachments included with these responses. TAWC also refers the CAU to all documents filed previously in this matter, including the Pre-filed Testimony of Elaine K. Chambers, Grady Stout and Kurt A. Stafford, the Petition, and all supporting documentation, responses to discovery and data requests, and the record in TPUC Docket No. 13-00130, and subsequent Capital Recovery Rider dockets. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness:

Question:

1-16. Please produce copies of all hearing exhibits that you plan to introduce, use, or reference at the hearing on the merits in this docket.

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, and duplicative. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CAU from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

TAWC refers the CAU to all documents filed previously in this matter, and it anticipates that all documents submitted in this matter will be introduced into evidence. TAWC also refers the CAU to all documents filed in this matter subsequent to the issuance of these responses, including, but not limited to, future responses to discovery requests and/or TPUC data requests. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-17. Please produce copies of all documents -- including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information -- relied upon by any of your witnesses in evaluating, reaching conclusions, or formulating an opinion in this matter.

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, duplicative, and seeks information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence. TAWC further objects to this Request to the extent that it seeks information that is equally obtainable by the CAU from public or other sources or through some other means of discovery that is more convenient, less burdensome, or less expensive. Subject to and without waiving the foregoing objections, TAWC states as follows:

TAWC refers the CAU to the following previously filed documents in this matter: TAWC's Petition and supporting documents, including, but not limited to: the Pre-filed Testimony of Elaine K. Chambers, Grady Stout and Kurt A. Stafford, workpapers, spreadsheets and exhibits. TAWC also refers and incorporates herein its objections and responses to the CAU's discovery requests in this docket, as well as the record in TPUC Docket No. 13-00130, and subsequent Capital Recovery Rider dockets. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 20-00128
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-18. Identify all information, documents and things filed in the present docket record, including all responses to discovery of the parties and data request from the TRA Staff, which TAWC produced in this docket and does not agree to stipulate to the authenticity of such information, documents and things in this proceeding. For each separate piece of information, documents and things which TAWC produced in this docket and TAWC contends is not admissible as evidence describe in specific detail any objection(s) TAWC claims as to admissibility into the evidentiary record in this docket.

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is overbroad, unduly burdensome, vague, confusing and ambiguous. Subject to and without waiving the foregoing objections, TAWC states as follows:

At this time, only with respect to such information submitted by TAWC, TAWC has no intention of challenging the authenticity or admissibility of such information. TAWC also has no objection to the submission into evidence of such information submitted by TAWC. It is customary for the agency to move all discovery into evidence. TAWC reserves the right to supplement this response as information becomes available during the course of discovery, document review and investigation.

STATE OF KENTUCKY)
COUNTY OF FAYETTE)

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

She is appearing as a witness on behalf of Tennessee-American Water Company before the Tennessee Public Utility Commission, and duly sworn, verifies that the data requests and discovery responses are accurate to the best of her knowledge.



Elaine Chambers

Sworn to and subscribed before me
this 6TH day of APRIL, 2021.



Notary Public

My Commission expires: JULY 31, 2021
Notary ID 584022

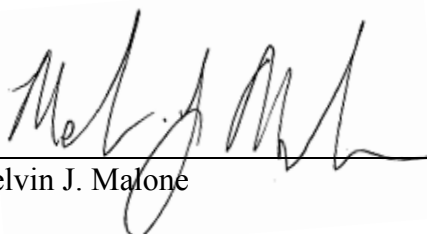
CERTIFICATE OF SERVICE

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

Rachel C. Procaccini
Practicing Pending Admission
Counsel for the Consumer Advocate Unit
Rachel.Procaccini@ag.tn.gov

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

This the 6th day of April, 2021.



Melvin J. Malone