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April 27, 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 in Support of the Calculation of the 2021 Capital Recovery Riders Reconciliation, TPUC Docket No. 21-00030*

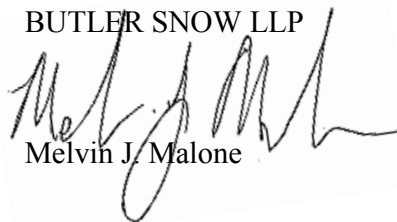
Dear Chairman Hill:

Attached for filing please find *Tennessee-American Water Company's Responses to First Discovery Requests of the Consumer Advocate* in the above-captioned matter. Please note that Attachments 1, 2, 3 and 4 to Response No. 4, and Attachment 1 to Response No. 10 of the Discovery Requests are being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version of the attachments to responses for DR 1-4 and DR 1-10 are attached.

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

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

clw

Attachments

cc: Elaine Chambers, TAWC
Rachel Bowen, 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)
CHANGES TO THE QUALIFIED)
INFRASTRUCTURE INVESTMENT)
PROGRAM RIDER, THE ECONOMIC)
DEVELOPMENT INVESTMENT RIDER,)
AND THE SAFETY AND)
ENVIRONMENTAL COMPLIANCE)
RIDER AND IN SUPPORT OF THE)
CALCULATION OF THE 2021 CAPITAL)
RECOVERY RIDERS RECONCILIATION)**

DOCKET NO. 21-00030

**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. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

- 1-1. Please see the attached file < ROE Earnings Test 2020>. Please either confirm the accuracy of the underlying Return on Equity (ROE) methodology as set forth in the attached schedule or provide a comprehensive explanation why the methodology is not accurate. If the Company does not agree with the methodology for computing the actual Return on Equity, provide a corrected ROE calculation reconciled to financial information provided by the Company to the Tennessee Public Utility Commission (TPUC or the “Commission”).

Response:

In addition to its General Objections, TAWC objects to this Request on the grounds that it is irrelevant, as the ROE calculation referenced by the CAU is not a part of the Earnings Test Adjustment forth in the approved Capital Recovery Riders Tariff. Subject to and without waiving its foregoing objections, TAWC states as follows:

In accordance with the approved Capital Recovery Riders Tariff, TAWC performs a rate of return test to determine if an adjustment is required. Please see below the following section from the TAWC Capital Recovery Riders Tariff, which provide the specifics for the calculation performed and included within the filed exhibits in this proceeding:

(E) Computation of the Earnings Test Adjustment.

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

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

Return on Equity, or any derivation of the Return on Equity, is not a component of the Earnings Test Adjustment. The approved Tariff specifically states that the earnings test adjustment is based on the overall rate of return authorized in the relevant rate order.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

- 1-2. Provide the underlying calculation supporting the Allowance for Funds used During Construction (AFUDC) recordings in the months of May and September 2020. This response should provide the underlying calculation supporting the development of the rate applied to construction work in progress balances.

Response:

- 1-2. Please refer to the attachment, TAW_R_CAPDDR1_002_042721_Attachment, for the calculation supporting Allowance for Funds used During Construction (AFUDC) recordings in the months of May and September 2020 as presented in the 2020 Earnings Test.

Tennessee American Water Company
Docket No. 21-00030
Response to CPAD Data Request 1-002
Detail of AFUDC Calculation

	A	B	C	D	E = A + B + C + D	E	F	G = E + F
Month	Beginning AFUDC Base in CWIP	1/2 Half Current Month Eligible Expenditures	Prior AFUDC to Compound	1/2 Half Current Month In-Service Expenditures	AFUDC Base in CWIP	Monthly AFUDC Rate Debt (1)	Monthly AFUDC Rate Equity (1)	Monthly Total Rate
May	\$3,767,880	\$452,177	\$25,308	(\$769,322)	\$3,476,043	0.3163%	0.2865%	0.6028%
September	\$5,782,544	\$2,203,696	\$33,388	(\$1,903,594)	\$6,116,034	0.3163%	0.2865%	0.6028%

(1) AFUDC rates based on authorized rate of return
(2) Tax rate based on state and federal income tax rates

H = G * E	I	J	K = H + I + J	L	K * (1-L)
Monthly	Manual	Quarterly	Total	Tax	Earnings Test
AFUDC	Reversals	Gross-up	AFUDC	Rate (2)	Adjustment
\$20,954	(\$4,268)		\$16,686	26.135%	\$12,325
\$36,867	(\$10,456)	\$15,422	\$41,833	26.135%	\$30,900

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-3. Provide the 2020 accrued pension costs recorded on the books of TAWC split between those incurred for a) TAWC employees, and b) all other employees whose costs are allocated to TAWC.

Response:

Please see the table below.

Service Co		
TAWC	Allocated to TAWC	Total
\$336,180	\$22,482	\$358,662

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-4. Provide a comprehensive description of the pension plan available to a) TAWC employees, and b) employees whose costs are allocated to TAWC to the extent more than one pension plan exists.

Response:

The attachments in this response are **CONFIDENTIAL** and are being submitted **UNDER SEAL** as **CONFIDENTIAL INFORMATION**.

Please see TAW_R_CAPDDR1_004_042721_Attachment 1_CONFIDENTIAL for the Collective Bargaining Unit (Union) Pension Plan. Please see TAW_R_CAPDDR1_004_042721_Attachment 2_CONFIDENTIAL for the Non-Collective Bargaining Unit (Non-Union) Pension Plan. Please see TAW_R_CAPDDR1_004_042721_Attachment 3_CONFIDENTIAL for the amendment effective January 1, 2015. Please see TAW_R_CAPDDR1_004_042721_Attachment 4_CONFIDENTIAL for the amendment effective January 1, 2019.

PUBLIC VERSION

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

TAW_R_CAPDDR1_004_042721_Attachment 1

PUBLIC VERSION

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

TAW_R_CAPDDR1_004_042721_Attachment 2

PUBLIC VERSION

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

TAW_R_CAPDDR1_004_042721_Attachment 3

PUBLIC VERSION

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

TAW_R_CAPDDR1_004_042721_Attachment 4

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-5. Page 64 of American Waters' 10 k Securities and Exchange (SEC) filing indicates it made Pension and post-retirement healthcare contributions of \$39 million. Provide the amount of such contributions split between Pension contributions and healthcare contributions. Further, provide the reasonable pro-rata amount of pension contributions applicable to TAWC operations and provide the rationale for such allocation.

Response:

To the extent it seeks American Water Company and/or non-TAWC affiliate information, in addition to its General Objections, TAWC objects to this request on the grounds that it is overly broad, unduly burdensome and seeks irrelevant information. Subject to and without waiving the foregoing objections, TAWC states as follows: The \$39 million shown on page 64 of American Waters' 10 k Securities and Exchange (SEC) filing is all related to pension contributions. The portion applicable to TAWC is \$429k, which is based on an allocation using valuated earnings of TAWC's active participants to total American Water active participants valuated earnings.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness:

Question:

- 1-6. Page 13 of American Waters' 10 k SEC filing indicates that the Companies Homeowner Services Group had approximately 3 million customer contracts in 43 states. With respect to these services provided to residents of Tennessee provide the following information:
- a. Number of Tennessee based warranty customers as of December 31, 2020;
 - b. Annual revenue associated with the provision of warranty services derived from Tennessee based customers; and
 - c. Annual expense associated with the provision of warranty services derived from Tennessee based customers. Provide an explanation of how such expenses were determined.

Response:

In addition to its General Objections, TAWC objects to this request on the grounds that it is overbroad, unduly burdensome, seeks information that is outside TAWC's custody or control and is, as the requested information has no bearing on the reconciliation and as TAWC has no affiliate transactions with, nor provides information to, American Water Company's Homeowner Services Group. Subject to and without waiving the foregoing objections, TAWC responds as follows: TAWC has no affiliate transactions or agreements with, and provides no information to, American Water Company's Homeowner Services Group, Independent from and not associated with TAWC, it is TAWC's understanding that as of March 31, 2021, American Water Company's Homeowner Services Group provides services to approximately 2,805 residential customers in TAWC's service area. TAWC does not track or otherwise maintain any such information and is only providing this information as a matter of cooperative courtesy in response to the CAU's request.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Grady Stout

Question:

1-7 The reconciliation of actual gross plant in service is \$101,130,471. Please provide these cumulative plant additions by service territory.

Response:

1-7 The actual gross plant in service referenced above of \$101,130,471 is the weighted average gross plant in service for 2020. The actual ending cumulative plant in service for 2020 is \$115,347,305. The Company does not keep all financial asset records by each service territory as well as some assets serve more than one area. Below, please find the cumulative plant additions by profit center.

Profit Center	PC Description	Amount
2602	Chattanooga	\$109,137,534
2603	Suck Creek	574,050
2605	Whitwell	<u>5,635,722</u>
		<u><u>\$115,347,305</u></u>

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-8. Refer to tab, WKP SAP Revenues, within the file <TAW_2020_Capital_Rider_Recon>. Provide the titles of the General Ledger accounts and differentiate the rate numbers (TNNRF/TNRSW/TNNRW).

Response:

G/L Account	Name
24199700	Deferred Revenue – Current Portion
40111000	Residential Sales Billed
40111200	Residential Sales Billed DSIC
40121100	Commercial Sales Billed Surcharge
40121200	Commercial Sales Billed DSIC
40131200	Industrial Sales Billed DSIC
40145200	Private Fire Billed DSIC
40151200	Public Authority Billed DSIC
40161200	Sales for Resale Billed DSIC

Rate Number	Name
TNNRFQIIP	TN Private Fire Non-Residential QIIP
TNRSWQIIP	TN Water Residential QIIP
TNNRWQIIP	TN Water Non-Residential QIIP
TNNRWEDI	TN Water Non-Residential EDI
TNRSWEDI	TN Water Residential EDI
TNNRFEDI	TN Private Fire Non-Residential EDI
TNNRWSEC	TN Water Non-Residential SEC
TNRSWSEC	TN Water Residential SEC
TNNRFSEC	TN Private Fire Non-Residential SEC

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-9. In light of the components of TAWC's last rate case, provide the justification for the capitalization of the following cost elements:

- a. AIP Cap Credits; and
- b. Pension Cap Credits.

Response:

- a. Capitalization of AIP was authorized by the Commission in the previous rate case Docket 12-00049. Please refer to the workpaper, E-PAY-6, from CAPD witness Terry Buckner in TPUC Docket No. 12-00049, which agree to the settlement exhibits approved by the Commission.
- b. Capitalization of pension costs was also authorized by the Commission in the previous rate case. Please refer to the Company submitted workpaper in TPUC Docket No. 12-00049, showing pension expense presented with an capitalization rate. Also see the response to data request 1-59 in Docket 12-00049, which shows the pension cap credit account with a negative amounts similar to the 2020 costs elements reflected above. The Company continues to follow the methodology of capitalizing these labor related costs.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness:

Question:

1-10. Provide a copy of the American Water Services Company cost allocation manual or similar document setting forth the methodology used to assign costs of common services and assets charged to TAWC.

Response:

The attachment submitted in this response contains **CONFIDENTIAL INFORMATION** and is being submitted **UNDER SEAL** as **CONFIDENTIAL INFORMATION**. Please see TAW_R_CAPDDR1_010_042721_Attachment_CONFIDENTIAL for the cost allocation manual.

PUBLIC VERSION

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

TAW_R_CAPDDR1_010_042721_Attachment

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-11. If not specifically identified within the response to Consumer Advocate DR No. 1-10 provided above, provide the costs assigned to TAWC by account, subaccount and cost type by month for the calendar year 2020.

Response:

Please see TAW_R_CAPDDR1_011_042721_Attachment.

Tennessee American Water Company
Docket No. 21-00030
Response to CPAD Data Request 1-11
Service Company costs assigned to TAWC

Account	Account Description	January 2020			Total	February 2020			Total	March 2020			Total
		Allocated	Direct	Overhead		Allocated	Direct	Overhead		Allocated	Direct	Overhead	
50100000	Labor Natural Account	\$277,643	\$86,537	\$3,944	\$368,124	\$193,566	\$53,564	\$1,926	\$249,056	\$184,375	\$57,171	\$1,558	\$243,104
50100001	Labor Expense Accrual	(61,629)	(18,851)	(1,242)	(81,722)	415	892	(281)	1,026	20,235	5,154	159	25,548
50109900	Labor Capitalized Credits												
50110000	Labor Non-scheduled Overtime - Natural Account	1,104	4,170	144	5,418	481	2,673	112	3,265	288	1,927	32	2,247
50120000	Labor Overtime - Natural Account	144	708		852		(1)		(1)		8		8
50171000	Annual Performance Plan	38,810	2,300		41,110	38,811	2,212		41,023	43,911	2,236		46,146
50171800	Compensation Expense - RSU/PSU									59,563	48		59,611
50185000	Severance	519		412	931	571			571				
50421000	401k Expense	7,225	1,866	84	9,175	8,114	958	45	9,117	6,465	1,105	41	7,611
50421100	401k Expense Cap Credits												
50422000	Defined Compensation Plan Expense	8,728	1,682	82	10,492	6,964	942	50	7,957	8,030	1,064	46	9,141
50422100	Defined Comp Plan Exp Cap Credits												
50423000	Employee Stock Purchase Plan Expense					2,111			2,111				
50424000	DC Restoration Expense	59		481	540	59		464	524	66		397	464
50425000	401k Restoration Expense	43		193	237	43		186	229	48		107	156
50426000	Retiree Medical Expense		480		480	0	467	12	480	(0)	482	(333)	149
50450000	Other Welfare - Natural Account	720	48	(145)	623	5,702		34	5,735	2,420		50	2,470
50451000	Employee Awards	131		(36)	95	141	69	(47)	163	104	81	(21)	163
50452000	Employee Physical Exams	(1)			(1)	6			6	97			97
50456000	Tuition Aid	811	140		951		188		188	422	152		574
50457000	Training	537		(27)	510	2,267		17	2,284	2,722	12	(17)	2,717
50458000	Referral Bonus	33			33	75			75				
50510000	PBOP Expense			929	929			934	934			979	979
50550000	Group Insurance Expense	34,304	19,700	793	54,797	27,079	16,576	491	44,146	30,621	17,377	554	48,552
50550100	Group Insurance Capitalized Credits												
50560000	Health Savings Account Expense	5,411	767		6,178	127	(3)		125	163			163
50610000	Pension Expense			18,035	18,035			17,807	17,807			18,078	18,078
52000000	M & S (O&M) - Natural Account	641	(52)	93	682	(30)	177	26	173	2,538	48	471	3,057
52001600	M & S Oper - Admin & General												
52500000	Misc Exp (O&M) - Natural Acct	1,980	(1,836)	569	713	558	142	(189)	510	1,113	22	234	1,368
52503000	Advertising	346	(68)		278	(10)	69		59				
52512500	Books & Publications	48			48	256			256	0	16		17
52513200	Business Development					196	251		447	1,482			1,482
52514000	Charitable Contribution Deductible					68			68	43			43
52514600	Charitable Donations - Community	6			6								
52514900	Customer Education					10	(69)		(59)				
52514901	Customer Education Communication - Reg	(21)			(21)								
52514905	Customer Education Communication - Printed									2			2
52514907	Customer Education - Press Releases	183			183	183			183	343			343
52514910	Customer Education - Online Development/Production												
52515000	Community Relations - Events												
52520000	Collection Agencies												
52522000	Community Relations	(9)			(9)	11			11	19			19
52524000	Co Dues/Membership Deductible	3,204	8		3,212	2,089	3		2,092	2,225	16		2,240
52527000	Directors Fees	6,484			6,484	29			29	29			29
52527100	Directors Expenses	206			206	63			63	691			691
52532000	Electricity - Natural Account	1,505		332	1,837	1,027		254	1,282	1,017		264	1,282
52534000	Employee Expenses	3,839	181	50	4,070	6,886	201	50	7,137	2,183	2,938	14	5,135
52534200	Conferences & Registration	287	235		522	121	150		271	140	-		140
52535000	Meals Deductible	1,672	2	4	1,677	853	10	12	875	900	763		1,663
52535100	Meals Non-Deductible	153			153	112			112	84			84
52542000	Forms - Natural Account		8,843		8,843		9,386		9,386		7,371		7,371
52546000	Grounds Keeping - Natural Account		9	20	29	89	1	(14)	76			(7)	(7)
52548000	Heating Oil/Gas - Natural Account	63			63	38			38	19			19
52548100	Hiring Costs	1,033			1,033	1,030			1,030	331			331
52549000	Injuries and Damages					5,416			5,416				
52550000	Janitorial - Natural Account	(47)		288	240	14	30	1,080	1,124		20	643	663
52554500	Lab Supplies	52	1,642		1,694	69	439		508	27	827		853
52562000	Office & Admin Supplies - Natural Account	647	(0)	97	743	438	14	(61)	391	1,365	21	187	1,573
52562500	Overnight Shipping - Natural Account	203	73	18	295	381	92	22	495	394	74	33	500
52564000	Penalties Nondeductible					1			1	(1)			(1)
52566000	Postage - Natural Account	318	28,680	56	29,054			24,714	24,714	390	31,978	15,549	47,916
52566700	Printing	-			-	95			95	1			1
52567000	Relocation Expenses	8,232		1	8,232	10,388		555	10,943	1,132		(556)	576
52568000	Research & Development					(1,149)			(1,149)	251			251
52571000	Security Service - Natural Account	280		168	448	113		160	273	(95)		162	68
52571500	Software Licenses	(12,076)		156	(11,919)	2,905		150	3,055	5,423		151	5,574
52572000	Telemetering - Source of Supply												
52573000	Customer Accounting-Collection Agencies												
52573100	Customer Accounting-Forms												
52573200	Customer Accounting-Postage												
52574000	Telephone - Natural Account	6,241	125	3,125	9,491	2,693	114	2,367	5,174	2,622	119	2,912	5,653
52574100	Cell Phone - Natural Account	1,475	61	203	1,739	1,220	79	165	1,464	1,743	1,360	197	3,300
52574200	Data Lines - Admin & General	(322)	993	3,585	4,257	2,801	685	3,191	6,677	3,340	498	5,756	9,594
52578000	Trash Removal - Natural Account	10	12	78	100	11	5	7	22	17	7	28	52
52582000	Uniforms - Natural Account	4			4	14			14	9			9
52583000	Water & WW - Natural Account			28	28			32	32			33	33
52585000	Discounts Available	(51)			(51)	(55)			(55)	(34)			(34)
53110000	Contract Svc-Eng - Natural Account	296			296	404		24	428	152			152
53150000	Contract Svc-Other - Natural Account	98,488	29,651	(51)	128,089	78,204	32,594	1,161	111,958	153,632	24,216	185	178,032
53151000	Contract Svc-Temp Empl - Natural Account	3,607	89	(35)	3,662	4,579	23	132	4,734	4,985	34	(62)	4,957
53152000	Contract Svc-Lab Testing - Water Treatment		(1,065)		(1,065)		(984)		(984)		(777)		(777)
53153000	Contract Services - Accounting	1,878			1,878	2,264			2,264	2,520			2,520
53154000	Contract Services - Audit Fees	188			188	20			20	10,233			10,233
53155000	Contract Services - Legal	13,694		138	13,831	9,837		422	10,259	8,212			8,212
53157000	Contract Services - Outplacement	(92)			(92)	105			105	(105)			(105)
53159100	Contract Services - Hardware Services												
53185000	Contract Services - Interco			3,903	3,903			3,745	3,745			3,766	3,766
54110000	Rents-Real Property - Natural Account	1,798		3,550	5,348	(1,269)		5,859	4,591	221		5,510	5,732
54115000	Rents-Real Property Interco	3,997		8,368	12,365	3,997		7,897	11,893	3,997		8,041	12,038
54140000	Rents-Equipment - Natural Account	21	14	28	62	51	6	238	295	8		255	263

55000000 Transportation (O&M) - Natural Account	1		1	70		70						
55010100 Transportation Lease Costs	(4)		223	219		413	413			443	443	
55010200 Transportation Lease Fuel	(0)		54	54	6	47	54	1		51	52	
55010300 Transportation Lease Maint	1		50	51	7	19	26	1		67	67	
55010500 Transportation - Reimburse Employee Personal Use	535	2	5	542	250	3	253	225			225	
55110000 Insurance Vehicle			32	32		31	31			32	32	
55710000 Insurance General Liability			5,340	5,340		5,344	5,344			5,395	5,395	
55711000 Insurance Casualty Reserve												
55720000 Insurance Workers Compensation			3,789	3,789		3,459	3,459			3,522	3,522	
55730000 Insurance Other			901	901		686	686			588	588	
55735000 Insurance Other - Intercompany	1,010			1,010	1,010		1,010	429			429	
55740000 Insurance Property			375	375		369	369			376	376	
57010000 Uncollectible Accounts Exp - Natural Account			126	126								
62502600 Misc Maint - Admin & General	17,359	732	16	18,108	12,483	54	16	12,554	12,037	110	16	12,164
68011200 Depreciation Exp - Non-Utility Property	2,814		42,646	45,460	2,814		44,724	47,538	2,814		42,259	45,072
68520000 Property Taxes			(1,008)	(1,008)			132	132			145	145
68532000 FUTA	874	504	21	1,400	36	184	4	224	14	10		24
68533000 FICA	30,478	5,691	620	36,789	19,477	5,006	450	24,934	15,993	4,717	131	20,842
68533100 FICA Cap Credits												
68535000 SUTA	5,480	2,636	107	8,222	3,849	1,330	65	5,244	669	277	18	964
68535100 SUTA Cap Credits												
68543000 Other Taxes and Licenses			1,809	1,809			1,278	1,278	9		1,702	1,711
69011000 FIT - Current							(1,128)	(1,128)			5,136	5,136
69012000 FIT - Prior Year Adjustment												
69021000 SIT - Current			(1,614)	(1,614)			288	288			(574)	(574)
69022000 SIT - Prior Year Adjustment												
69062000 Deferred FIT - Prior Year Adjustment												
69065000 Deferred FIT - Other			406	406			1,916	1,916			(4,041)	(4,041)
69072000 Deferred SIT - Prior Year Adjustment												
69073500 Deferred SIT - Other			(4,874)	(4,874)			(62)	(62)			(1,511)	(1,511)
75810000 Donations Deductible												
81035000 Interest Capital Lease Intercompany			4,028	4,028			3,991	3,991			3,740	3,740
81315000 Interest Short Term Debt Intercompany											-	-
81815100 Interest Income - STD Intercompany			(5,522)	(5,522)			(4,717)	(4,717)			(4,510)	(4,510)
Total	\$523,601	\$176,710	\$95,949	\$796,261	\$463,660	\$128,529	\$131,076	\$723,266	\$605,320	\$161,480	\$118,383	\$885,183

April 2020				May 2020				June 2020			
Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total
\$187,133	\$58,956	\$1,577	\$247,665	\$190,686	\$54,735	\$1,660	\$247,080	\$190,390	\$54,104	\$1,626	\$246,120
19,311	4,471	158	23,939	10,611	3,658	85	14,354	19,846	5,559	178	25,583
393	1,058	8	1,459	595	434	45	1,074	692	1,391	20	2,103
	22		22		(7)		(7)	65	570		634
35,110	2,306		37,416	39,091	2,242		41,333	39,091	2,343		41,433
								59,055	93		59,148
297			297	(17)			(17)	1,255			1,255
6,519	1,166	35	7,720	6,426	1,017	34	7,477	3,686	529	22	4,236
8,199	1,270	45	9,515	8,048	1,052	41	9,141	7,238	914	41	8,193
				2,785			2,785				
62		474	535	68		454	522	68		455	523
45		148	193	49		142	191	49		143	192
	485		485	0	486		486	1	463	3	467
1,378	16	41	1,435	1,205	25	36	1,266	1,164	15	36	1,215
82	7	71	159	28	2	(53)	(23)	23	63	24	110
15			15	5			5	11	1		12
401	480		881	404	227		631	963	120		1,082
262	(12)		250	1,222			1,222	2,468			2,468
77			77					32			32
		960	960			964	964			59	59
31,174	18,823	551	50,548	29,965	16,906	502	47,372	31,201	16,987	557	48,745
83			83	14	12		26	-	41		41
		18,385	18,385			18,066	18,066			14,711	14,711
1,861	(63)	(488)	1,310	4,012	(60)	90	4,042	1,597	(9)	(28)	1,560
8,320	(10,654)	1,036	(1,298)	105	(490)	144	(241)	(7,769)	(1,263)	39	(8,992)
6			6	7			7	4			4
210			210	661			661	(160)			(160)
				539			539	(489)			(489)
-			-								
982			982	(749)			(749)	160			160
								733			733
2			2								
2,882			2,882	793	2		795	3,003	5		3,008
6,484			6,484	29			29	29			29
731			731	0			0	55			55
963		249	1,212	699		235	934	903		365	1,268
(2,284)	208	(0)	(2,076)	407	43	15	464	335	(85)	(15)	235
15			15	(327)			(327)	25			25
174	41	2	217	20	2	(2)	20	1,383	(0)	-	1,382
722			722	551			551	(879)			(879)
	7,210		7,210		12,336		12,336		10,509		10,509
					6		6		1		1
29			29	26			26	9			9
1,245			1,245					6			6
3,396			3,396					1,784			1,784
	16	549	566	13	16	811	840	(2)	33	1,567	1,598
199	939		1,138	65	505		570	105	2,471		2,576
(158)	(3)	18	(143)	246	27	22	296	599	23	(35)	586
(114)	191	52	128	180	90	17	287	238	358	28	625
				2			2	5			5
18	27,205	586	27,809	226	27,196	86	27,508	(0)	28,682	1,388	30,070
301			301	103			103	(65)			(65)
728			728	1,558			1,558	20,837			20,837
				63			63				
179			179	13			13	44		1,084	1,128
9,329	80	156	9,564	(3,224)		156	(3,068)	316,694		157	316,851
2,103	115	2,227	4,445	1,995	116	3,177	5,287	2,009	125	1,041	3,175
9,312	150	96	9,559	1,615	319	341	2,275	(5,696)	383	2	(5,311)
2,925	401	4,343	7,669	(1,841)	336	4,726	3,221	2,577	341	5,145	8,063
(18)	2	29	13		4	30	34	15	7		23
16			16					0			0
		43	43			26	26			31	31
(214)			(214)	(2)			(2)	(11)			(11)
79			79	311			311	187			187
115,674	8,718	(43)	124,349	134,651	15,609	768	151,027	176,369	11,924	250	188,543
3,744	7,984	175	11,903	2,611	8,601	(268)	10,943	9,148	12,604	166	21,918
42	(612)		(570)		(597)		(597)		(1,323)		(1,323)
2,531			2,531	2,571			2,571	2,268			2,268
(6,868)			(6,868)	1,458			1,458	4,085			4,085
10,256		(318)	9,938	6,715		(46)	6,669	(319)			(319)
								105			105
9,834			9,834								
		3,891	3,891			3,903	3,903			3,930	3,930
223		6,476	6,699	233		4,850	5,083	(101)		5,636	5,535
3,997		8,358	12,355	3,997		8,305	12,302	3,997		8,483	12,480
24	11	444	479	34		179	213	19	14	176	209

66		66	118			118	(118)			(118)	
		199	199	705		403	1,108		391	391	
		10	10			25	25		18	18	
1		9	9	1		35	35	1	4	4	
87			87	48			48			57	
		32	32			32	32		32	32	
		5,482	5,482			9,438	9,438		1,334	1,334	
		3,578	3,578			3,541	3,541		3,585	3,585	
		693	693			777	777		814	814	
816			816	816			816	816		816	
		382	382			756	756		(9)	(9)	
802	(310)	16	508	9,250	68	17	9,334	11,084	202	16	11,303
2,814		33,638	36,452	2,814		33,635	36,449	2,814		32,258	35,072
		141	141			141	141			179	179
15	3		18	(5)	1		(4)	26	1		27
15,229	4,770	129	20,128	14,485	4,378	210	19,073	18,365	4,606	133	23,104
1,491	1,695	60	3,246	254	(24)	2	232	(5,486)	52	2	(5,432)
		2,704	2,704			1,709	1,709			1,715	1,715
		(1,796)	(1,796)			3,345	3,345			962	962
		955	955			(355)	(355)			(1,415)	(1,415)
		2,673	2,673			(2,421)	(2,421)			(515)	(515)
		(703)	(703)			621	621			1,543	1,543
		3,648	3,648			3,520	3,520	3,290		(1,103)	2,188
		(3,069)	(3,069)			(1,664)	(1,664)			(500)	(500)
\$501,737	\$137,143	\$99,112	\$737,993	\$480,034	\$149,272	\$103,305	\$732,612	\$921,981	\$152,854	\$86,731	\$1,161,566

July 2020				August 2020				September 2020			
Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total
\$292,903 (66,993)	\$85,629 (20,278)	\$2,603 (565)	\$381,135 (87,836)	\$193,626 9,991	\$49,146 4,048	\$1,421 74	\$244,193 14,113	\$193,381 19,727 (0)	\$44,814 3,636	\$1,277 91	\$239,472 23,454 (0)
1,050	1,116	55	2,221	764	964	43	1,771	738	982	41	1,761
206	221		427		10		10	66	463		529
39,030	2,232		41,261	39,091	1,875		40,966	51,671	1,405		53,076
								68,827	112		68,939
(49)			(49)	11,145			11,145	452			452
6,943	1,332	50	8,325	6,287	1,094	32	7,413	6,266	930	29	7,225
								-			-
8,898	1,170	56	10,124	8,145	983	36	9,164	8,483	840	32	9,354
								-			-
				3,824			3,824				
68		(397)	(329)	62		459	520	56		462	517
49		(769)	(720)	45		146	191	42		146	189
2	467		469	1	385		386	2	325	(26)	300
4,346	14	34	4,394	1,490	185	37	1,711	9,907	12	44	9,963
70	55	39	164	124	53	113	290	929	16	(14)	930
8	(1)	72	79	143		(72)	70	10			10
851	640		1,490	296	170		466	619	121		740
2,885	13,500		16,385	1,364			1,364	(299)	16		(282)
		840	840			866	866			843	843
32,892	18,872	574	52,338	30,613	15,122	438	46,173	32,426	13,810	378	46,615
								-			-
37	(22)		15	8			8	44			44
		17,657	17,657			16,656	16,656			15,859	15,859
3,291	95	51	3,436	4,105	132	(23)	4,214	4,003	(96)	33	3,941
(680)	(1,353)	860	(1,173)	4,896	2,705	(368)	7,233	1,675	(5,121)	998	(2,448)
374			374					6	(0)		6
138			138					554			554
208			208	160			160	160			160
49			49	213			213				
				125			125				
				6			6				
1,247	4		1,251	194	(2)		192	1,317	4		1,321
6,484			6,484	29			29	29			29
1,033		362	1,395	584		333	917	939		373	1,311
426	1	-	427	21	87	(0)	108	1,076	(66)	3	1,012
13			13	(91)	1		(91)	21			21
784	6		790	1,345	8		1,353	811	15	1	828
560			560	(765)			(765)	(387)			(387)
	(46,715)		(46,715)		(8,775)		(8,775)				
	36		36		6		6		12		12
1			1	18			18	14			14
560			560	887			887				
1,996	371		2,367								
		(524)	(524)	3	35	668	706		73	15	88
45	1,388		1,432	79	512		591	40	1,780		1,820
442	(4)	62	500	425	3	(8)	421	(561)	19	10	(532)
241	99	16	356	326	187	32	544	340	207	343	890
-			-								
64	(143,741)	94	(143,583)	382		35	416	18		(131)	(113)
(55)			(55)	20			20	153			153
2,691		6,685	9,376	5,558		(6,685)	(1,127)	3,152			3,152
				(1,793)			(1,793)	(934)			(934)
		(571)	(571)			1,123	1,123			244	244
13,529	171	159	13,859	4,420		155	4,575	6,030		152	6,182
0	126,336		126,336		32,166		32,166		31,140		31,140
	54,050		54,050		19,498		19,498		8,866		8,866
	172,407		172,407		51,899	(26,795)	25,104		29,745		29,745
2,546	121	1,568	4,236	2,548	97	1,913	4,558	2,581	22	1,529	4,131
2,318	893	155	3,366	2,805	459	139	3,403	1,752	481	138	2,371
779	2,049	5,221	8,049	2,605	1,425	5,457	9,487	2,179	1,346	3,259	6,783
-		106	106	5	5	-	9	-	17	(26)	(9)
8	1		10	10	(1)		9	1			1
		17	17							19	19
(1)			(1)	(41)			(41)	(22)			(22)
								97		(16)	81
137,673	(110,187)	57	27,543	140,430	(13,996)	1,163	127,597	158,605	959	478	160,042
(3,933)	8,546	(148)	4,464	893	14,048	387	15,329	1,771	12,511	(99)	14,183
	(1,179)		(1,179)		(409)		(409)		(1,432)		(1,432)
2,725			2,725	3,079			3,079	6,867			6,867
3,343			3,343	2,454			2,454	7,499			7,499
8,775	24		8,798	163	18		181	2,371	207		2,578
-			-	154			154	134			134
		3,959	3,959			3,861	3,861			3,793	3,793
109		4,485	4,595	160		5,520	5,680	222		6,708	6,930
3,997		8,465	12,461	3,997		8,248	12,245	3,997		8,227	12,223
13	2	162	177	169	16	832	1,016	44	3	203	251

		407	407			(240)	(240)			176	176
		27	27	1		23	24	-		23	23
1		1	2	1		11	11	1		8	8
196			196	42			42	85			85
		32	32			31	31			31	31
		5,447	5,447			5,292	5,292			5,160	5,160
		3,555	3,555			3,455	3,455			3,368	3,368
		786	786			959	959			779	779
816			816	816			816	816			816
		379	379			369	369			359	359
								101			101
13,678		(243)	13,435	13,420	3		13,423	9,339	191	45	9,575
2,814		79,158	81,972	2,814		108,539	111,353	2,814		38,473	41,287
		152	152			130	130			163	163
17	(0)	-	17	10		(0)	10	6	(6)		0
15,103	4,932	147	20,182	14,063	3,989	116	18,168	12,279	3,639	110	16,028
								-			-
488	36	2	526	127	(10)	1	118	778	(463)	(24)	291
								-			-
		1,718	1,718			2,642	2,642	4		3,075	3,079
		2,632	2,632			19,369	19,369			4,957	4,957
		(419)	(419)			78	78			(1,900)	(1,900)
		(1,925)	(1,925)			(18,507)	(18,507)			(4,318)	(4,318)
		623	623			170	170			2,084	2,084
522		2,544	3,066	515		4,264	4,779	507		3,794	4,302
		(510)	(510)			(442)	(442)			(361)	(361)
\$548,624	\$173,335	\$146,000	\$867,960	\$519,403	\$178,140	\$142,495	\$840,038	\$626,628	\$151,534	\$101,414	\$879,576

October 2020				November 2020				December 2020				2020	
Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total	Allocated	Direct	Overhead	Total	Grand Total	
\$195,051	\$45,959	\$1,252	\$242,262	\$196,353	\$46,128	\$1,307	\$243,788	\$286,084	\$78,605	\$2,510	\$367,198	\$3,319,197	
18,728	7,259	147	26,134	13,529	(1,501)	94	12,122	(70,033)	(18,741)	(485)	(89,259)	(92,543)	
(0)			(0)									(0)	
721	2,474	60	3,255	1,231	2,853	34	4,118	1,574	4,497	149	6,220	34,912	
(8)	7		(1)					397	856		1,253	3,724	
40,489	1,597		42,086	40,229	1,948		42,177	50,072	1,789		51,860	519,889	
								82,235	156		82,391	270,089	
591			591	11,234			11,234	(8,478)			(8,478)	17,931	
6,044	1,115	30	7,188	5,774	653	28	6,454	5,122	1,049	49	6,221	88,161	
-			-									-	
8,315	1,124	33	9,472	8,225	655	42	8,922	8,979	1,163	57	10,199	111,674	
-			-									-	
				2,998			2,998	1,248			1,248	12,966	
56		423	478	56		158	214	56		359	415	4,922	
42		153	195	42		146	188	42		149	191	1,432	
4	338		341	8	379		386	1	432	(107)	326	4,755	
1,349	13	30	1,393	1,449	27	40	1,515	6,795	50	38	6,883	38,605	
324	116	(156)	284	170	65	29	265	895	103	(42)	955	3,555	
7			7	31		71	102	79	1	(71)	9	412	
106	32		138	86	102		188	1,495	357		1,852	9,181	
3,852	(1)		3,852	1,570			1,570	2,596			2,596	34,936	
7			7	39			39	67			67	332	
		804	804			829	829			858	858	9,865	
31,682	14,536	384	46,602	31,660	13,736	389	45,785	18,972	10,657	329	29,958	561,630	
-			-									-	
30	5		35	(1)	(2)		(3)	40			40	6,754	
		16,059	16,059			16,905	16,905			17,811	17,811	206,029	
1,170	(31)	90	1,230	2,066	197	(76)	2,187	8,112	(448)	86	7,751	33,583	
								2			2	2	
4,814	(4,842)	488	460	(723)	1,288	(588)	(23)	(2,107)	(196)	920	(1,384)	(5,274)	
	8		8					4			4	729	
(136)			(136)	347			347	(70)			(70)	3,472	
				1,033			1,033					1,143	
												6	
												(9)	
												(21)	
												2	
144			144	152			152	152			152	2,075	
				297			297	(0)			(0)	1,292	
												125	
												-	
												29	
1,941	20		1,961	1,649	1		1,649	3,144	2		3,145	23,749	
5,781			5,781	77			77	29			29	25,513	
(20)			(20)									1,726	
850		202	1,052	941		235	1,176	536		494	1,030	14,696	
14	(25)	19	9	(83)	(8)	(14)	(105)	1,931	7	1	1,938	18,355	
71			71	577			577	(152)			(152)	1,086	
74	4		78	417	14		431	400	12		412	9,726	
-			-	18			18	0			0	169	
	2		2		30		30		45		45	165	
21			21	41			41	63			63	237	
												342	
												5,093	
118			118					(5,416)			(5,416)	7,665	
	9	972	980		8	237	245		84	(32)	52	6,579	
108	430		538	15	507		521	254	4,064		4,318	16,560	
(161)	6	12	(143)	322	38	22	383	627	68	75	771	4,846	
287	53	(293)	47	192	54	16	262	294	104	21	419	4,850	
								1			1	9	
371		122	494		0	53	53	1,298		(126)	1,172	45,510	
(81)			(81)	-			-	240			240	712	
139			139	4,844		730	5,574	(441)		(121)	(562)	59,427	
(100)			(100)									(3,663)	
478		244	722	50		255	306	183		280	463	4,396	
10,360		158	10,518	10,883		1,093	11,977	34,629			34,629	401,797	
703			703									703	
	48,364		48,364		39,827		39,827		45,769		45,769	323,602	
	6,669		6,669		9,197		9,197		10,323		10,323	108,603	
	29,470		29,470		26,324		26,324		27,547		27,547	310,598	
3,367	4	1,977	5,348	3,030	119	2,134	5,282	3,105	(29)	2,434	5,509	62,290	
1,949	525	113	2,586	2,160	512	148	2,821	183	452	82	717	28,290	
2,245	1,858	6,024	10,126	2,151	1,486	5,106	8,744	2,156	(11,418)	4,305	(4,957)	77,711	
-	1	67	68	12		(47)	(35)	7	6	8	20	402	
35			35	13			13	(2)	(1)		(3)	108	
		3	3			17	17					247	
(20)			(20)	(17)			(17)	(85)			(85)	(552)	
24			24					260			260	1,816	
65,416	154	126	65,696	40,856	332	53	41,241	180,762	259	1,161	182,182	1,486,299	
1,432	12,454	(446)	13,440	1,666	10,373	389	12,428	915	5,477	2,649	9,041	127,002	
	(168)		(168)		(406)		(406)		(405)		(405)	(9,316)	
3,515			3,515	1,299			1,299	5,336			5,336	36,853	
4,090			4,090	3,491			3,491	8,386			8,386	38,378	
2,436		17	2,453	2,175	(12)		2,163	5,447	2		5,449	70,210	
(259)			(259)	(134)			(134)					(92)	
2,701			2,701									12,535	
		3,955	3,955			3,738	3,738			3,828	3,828	46,273	
(1,168)		5,032	3,864	(1,168)		5,736	4,568	(1,247)		6,616	5,369	63,993	
3,997		7,655	11,651	10,817		4,572	15,389	4,617		7,325	11,942	149,343	
53		111	164	22	7	121	150	29	55	290	374	3,653	

3			3	0			0						140
		341	341			202	202			236	236		3,895
		10	10			0	0						298
1		7	8			(0)	(0)						222
90			90	87			87	87	8			95	1,806
		31	31			32	32			32	32		381
		5,241	5,241			5,328	5,328			5,472	5,472		64,272
										(33)	(33)		(33)
		3,421	3,421			3,478	3,478			3,572	3,572		42,324
		792	792			806	806			831	831		9,412
816			816	816			816	816			816		9,797
		365	365			371	371			381	381		4,474
								(3,044)			(3,044)		(2,817)
13,668	36	54	13,758	10,977	86	33	11,096	12,207	563	341	13,111		138,368
2,814		38,833	41,647	2,814		40,547	43,361	2,814		50,123	52,937		618,598
		102	102			133	133			(447)	(447)		(37)
9	0		9	8	1	0	10	4	1	1	6		1,741
12,700	3,899	114	16,713	9,770	3,368	105	13,243	13,105	4,718	160	17,983		247,187
-			-										-
(3,016)	(1)		(3,016)	4,235	6	2	4,244	117	6	7	130		14,769
-			-										-
-		1,824	1,824			2,431	2,431			1,898	1,898		24,516
		(1,840)	(1,840)			7,035	7,035			43,506	43,506		82,178
						(8,281)	(8,281)			(323)	(323)		(8,604)
		(261)	(261)			(282)	(282)			2,019	2,019		(3,481)
										2,962	2,962		2,962
						7,538	7,538			(6,731)	(6,731)		807
		2,638	2,638			(6,527)	(6,527)			(36,649)	(36,649)		(67,271)
										30,626	30,626		30,626
		491	491			429	429			4,452	4,452		3,264
				210		210	210						210
500		2,479	2,979	492		3,225	3,718	485		(7,828)	(7,343)		32,614
													-
		(506)	(506)			(449)	(449)			(483)	(483)		(22,732)
\$451,734	\$173,474	\$100,003	\$725,210	\$433,581	\$158,390	\$100,159	\$692,130	\$668,409	\$168,049	\$146,022	\$982,480		\$10,024,274

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-12. Refer to the file <TAW_2000_Workpaper_Earnings Test>, specifically the incentive compensation reconciling item of \$583,517. Provide the components of this cost item split between the types of incentive compensation, further identified by the amounts of such compensation earned by Chattanooga based employees versus those incentive compensation costs allocated to TAWC. Provide a brief description of each type of incentive compensation cost.

Response:

Please see the table below for the breakdown of the \$583,517 in compensation costs. Per the order in 18-00022, on 12/17/2018, the \$583,517 excludes 100% of incentive pay for TAWC Services Support Company.

For a brief description of compensation costs, please refer to the response provided in Docket No. 20-00028 CAU Discovery Request 1-11, subpart a. Also note, in the table below, Compensation Expense – RSU/PSU relates to Long-Term Performance Plan (LTPP).

<u>Account</u>	<u>Account Description</u>	<u>Total</u>
50171000	Annual Performance Plan	\$519,889
50171800	Compensation Expense - RSU/PSU	270,089
		<u>\$789,978</u>
	Tax Effect	73.87%
	Total	<u><u>\$583,517</u></u>

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-13 The December 2020 TAWC Monthly report submitted to the Commission references Income Tax Expense in the amount of (\$565,487). Please provide the underlying calculation supporting this 2020 balance.

Response:

Please see TAW_R_CAPDDR1_013_042721_Attachment. This is a report from our tax provision software.

American Water Works Company, Inc.

Provision Report (Reporting)

2020 December 10K FINAL, 1026 Tennessee American

APTBI: Above the Line Pre-Tax Book Income	8,221,303	
Total Pre-Tax Book Income		8,221,303
TN: Tennessee	(171,555)	
Deductible State Tax		171,555
P001: Meals & Entertainment	6,954	
P004: Lobbying Expense	66,561	
P017: Stock Options RSU ESPP Windfall	(97,800)	
P018: Qualified Transportation Fringe Benefits (QTF)	83,162	
Permanent Differences		58,877
Financial Taxable Income		8,451,735
T001: Bad Debt	186,314	
T002: Vacation Pay	(10,692)	
T100: Depreciation	2,055,013	
T103: Gains and Losses	(11,714)	
T104: Abandonment Losses	(318,325)	
T105: Repairs	(5,792,613)	
T106: Cost of Removal	(4,731,220)	
T107: AFUDC	(232,292)	
T108: CIAC	(13,384)	
T109: Pavement Repairs	(26,124)	
T110: Miscellaneous Deferred Credits	(117,242)	
T116: COVID-19 Emergency Financial Impacts	(512,803)	
T122: Amortization of Debt Discount	28,032	
T128: FAS 123 (r) Stock Options	(14,099)	
T129: FAS 123 (r) Restricted Stock Units	4,819	
T130: FAS 123 (r) ESPP	1,959	
T131: Incentive	83,902	
T132: Pension	(57,663)	
T133: OPEB	(1,018,176)	
T147: Taxable Advances (CAC)	2,462,950	
T410: Self-Insurance	(18,670)	
Temporary Differences		(8,052,028)
Federal Taxable Income (Pre-NOL)		399,707
NOL_MANUAL: NOL Federal	(1,772,163)	
NOL Reclass		(1,772,163)
Federal Taxable Income (Post-NOL)		(1,372,456)
Unit Tax Rate		21.000%
Federal Tax-Current		(288,216)

After Tax Temp Differences		0
Cash Tax Adjustments		0
Return Basis Provision		<u>(288,216)</u>
NC_RTP_2019_PERM: NC_RTP_2019_PERM	33,987	
NC_RTP_2019_TEMP: NC_RTP_2019_TEMP	<u>267,754</u>	
Non-Cash Tax Adjustments		301,741
Total Current Federal Provision		<u>13,525</u>
Begin Deferred Tax Per B/S	(23,817,705)	
+ Bal Sheet Only Adjustment	(3,113,737)	
- Ending Deferred Tax Per B/S	26,146,936	
+ CTA	0	
+ Deferred Provision Only	<u>0</u>	
Deferred Tax Provision		<u>(784,506)</u>
Equity Adjustment		0
Total Federal Tax Provision		<u>(770,981)</u>
SCTP: State Current Tax Provision	(333,396)	
SDTP: State Deferred Tax Provision	<u>538,890</u>	
Total State Tax Provision		205,494
Total Tax Provision		<u><u>(565,487)</u></u>
Effective Tax Rate		-6.878%

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-14. 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 addition 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 state as follows:

This Response will be supplemented as 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 the CAU to the Pre-filed Testimony of Elaine K. Chambers 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. 15, 16, 17 and 18.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-15. 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. Further, TAWC objects to this Request in that it seeks the identification of “all” persons on the grounds that it is overly broad, unduly burdensome and exceeds the scope of permissible discovery. 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 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. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-16. 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 also objects to this Request in that it seeks the identification of “all” documents on the grounds that it is overly broad, unduly burdensome and exceeds the scope of permissible discovery. 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 forgoing 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 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. 20-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-17. 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, premature 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. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-18. 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. Further, TAWC objects to the Request in that it seeks identification “all” documents on the grounds that it is overly broad, unduly burdensome and exceeds the scope of permissible discovery. 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 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 supplemental this response as information becomes available during the course of discovery, document review and investigation.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 21-00030
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE UNIT**

Responsible Witness: Elaine K. Chambers

Question:

1-19. 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 26TH day of APRIL, 2021.



Notary Public

My Commission expires: 07/31/21
ID # 584022

CERTIFICATE OF SERVICE

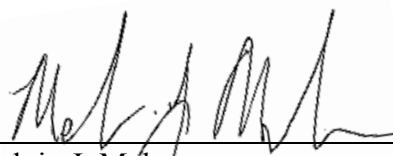
I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Rachel C. Bowen
Counsel for the Consumer Advocate Unit
rachel.bowen@ag.tn.gov

Vance Broemel
Senior Assistant Attorney General
vance.broemel@ag.tn.gov

Office of the Tennessee Attorney General
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, TN 37202-0207

This the 27th day of April, 2021.



Melvin J. Malone