

TENNESSEE PUBLIC UTILITY COMMISSION

Kelly Cashman-Grams
General Counsel
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April 11, 2023

Electronically Filed in TPUC Docket
Room on April 11, 2023 at 2:10 p.m.

Via Email to karen.stachowski@ag.tn.gov

Ms. Karen Stachowski
Senior Assistant Attorney General
Office of Tennessee Attorney General and Reporter
Financial Division, Consumer Advocate Unit
P.O. Box 20207
Nashville, Tennessee 37202

RE: Response to Request for Records under Tenn. Code Ann. § 65-4-118
Docket No. 23-00018, *In re 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 2023 Capital Recovery
Riders Reconciliation*

Dear Ms. Stachowski:

I am in receipt of your letter of April 5, 2023, which requests a copy of Tennessee-American Water Company's (TAWC) 2022 Annual Report. In response, I have attached the requested report. An electronic copy of this letter is being sent to opposing counsel of record and TAWC representatives below. Should you have any questions concerning this information, please do not hesitate to contact me.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:



Kelly Cashman Grams, General Counsel

cc: TPUC Docket No. 23-00018
Melvin Malone, Esq. @ Melvin.Malone@ButlerSnow.com
Bob Lane @ Bob.Lane@amwater.com
Cari Wymer @ Cari.Wymer@ButlerSnow.com

STATE OF TENNESSEE

COUNTY OF Hamilton

We the undersigned Grant A. Evitts
and Sonal Modi
of _____

on our oath do severally say that the foregoing return has been prepared,
under our direction, from the original books, papers and records of said
utility; that we have carefully examined the same, and declare the same to be
a correct statement of the business and affairs of said utility for the period
covered by the return in respect to each and every matter and thing therein
set forth, to the best of our knowledge, information and belief.

Grant A. Evitts
(Chief Officer)

Sonal C. Modi
(Officer in charge of accounts)

Subscribed and sworn to before me this 27
day of March, 2023
Notary Public, Kathryn Robinson County, Hamilton
My commission will expire 10/20/2024

(Seal)



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Name of Respondent Tennessee-American Water		This Report is: (1) ☒ An Original		Date of Report (Mo, Da, Yr)	Year of Report Fiscal Year End
		(2) ☐ A Resubmission		Date report compiled	Date 12/31/22
INCOME STATEMENT					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential		28,558,966	-	-	28,558,966
Commercial		20,774,415	-	-	20,774,415
Industrial		5,443,087	-	-	5,443,087
Multi-Family			-	-	-
Other (Public Authority Sales)		4,077,206	-	-	4,077,206
Other (Fire Protection Revenue)		3,486,517	-	-	3,486,517
Other (Sales for Resale)		1,322,523	-	-	1,322,523
Other (Revenue)		(2,844,094)	-	-	(2,844,094)
Total Gross Revenue		60,818,620	-	-	60,818,620
Operation & Maint. Expense	W3/S3	24,547,529	-	-	24,547,529
Depreciation Expense	F-5	11,105,419	-	-	11,105,419
Amortization Expense		-	-	-	-
Provision for Deferred Inc. Taxes		3,009,879			3,009,879
Investment Tax Credits		(35,801)			(35,801)
Taxes Other Than Income	F-7	5,652,122			5,652,122
Income Taxes	F-7	(886,289)			(886,289)
Total Operating Expenses		43,392,859	-	-	43,392,859
Net Operating Income		17,425,761	-	-	17,425,761
Other Income:					
Nonutility Income		-	-	-	-
Revenues from M&J		59,563	-	-	59,563
Costs & Expenses from M&J		(68,268)	-	-	(68,268)
Allowance for Funds used during construction		307,218	-	-	307,218
Total Other Income		298,513	-	-	298,513
Other Deductions:					
Misc. Nonutility Expenses		67,162	-	-	67,162
Income Taxes		-	-	-	-
Interest Expense		4,570,541	-	-	4,570,541
Amortization of Debt Discount		98,131	-	-	98,131
Other (Please Specify)		-	-	-	-
Total Other Deductions		4,735,834	-	-	4,735,834
Net Income		12,988,440	-	-	12,988,440

Name of Respondent	This Report is:	Date of Report	Year of Report
Tennessee-American Water	(1) <u> X </u> An Original	(Mo, Da, Yr)	
	(2) <u> </u> A Resubmission Date report compil		Fiscal Year End Date 12/31/22
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	444,526,858	418,847,257
Accum. Depreciation and Amortization (108)	F5/W2/S2	109,715,992	103,737,557
Utility Plant Acquisition Adjustment (114)		(3,749,579)	(3,749,579)
Net Utility Plant		331,061,287	311,360,122
Cash		374,373	235,237
Customer Accounts Receivable (141)		4,630,868	4,132,539
Other Accounts Receivable(142)		672,552	759,098
Accum Prov for Uncollectible (143)		(437,062)	(552,293)
Accounts Receivable from Assoc. Companies (145)		677,240	1,152,600
Other Assets		8,547,220	6,615,094
Total Assets		345,526,478	323,702,396
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	13,754,235	13,754,235
Preferred Stock Issued (204)	F-6	0	-
Other Paid-In Capital (211)		75,754,015	55,652,674
Retained Earnings (215)	F-6	46,700,943	43,340,467
Capital (Proprietary & Partnership-218)	F-6	0	0
Total Capital		136,209,193	112,747,376
Long-Term Debt (224) *	F-6	107,655,632	0
Accounts Payable (231)		6,025,315	5,899,664
Notes Payable (232)		0	0
Customer Deposits (235)		0	0
Accrued Taxes (236)		2,998,317	4,758,806
Bonds (221-222)		0	102,652,904
Accounts Payable to Assoc Companies (233)		465,672	690,705
Notes Payable to Assoc Companies (234)		12,529,998	18,772,532
Interest Accrued (237)		1,007,311	988,770
Misacellaneous Current & Accrued Liabilities (241)		2,482,038	2,734,695
Deferred Credits & Miscellaneous Reserves		48,360,424	47,990,955
Advances for Construction		8,508,628	7,657,371
Contributions In Aid Of Const.-Net (271-2)	F-8	19,283,950	18,808,619
Total Liabilities		209,317,285	210,955,021
* Updated to reflect Long Term Debt under Account 224 instead of Account 221-222 Bonds. Please refer to F-6 for each long-term debt account at the end of 2022.			
Total Liabilities & Capital		345,526,478	323,702,397

Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original		Date of Report (Mo, Da, Yr)	Year of Report
	(2) ☐ A Resubmission		Date report compil	Fiscal Year End Date 12/31/22
NET UTILITY PLANT				
Plant Accounts (101-107) Inclusive (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Utility Plant in Service (101)	435,486,469	0	3,622,771	439,109,240
Construction Work in Progress (105)	5,417,618	0	0	5,417,618
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Total Utility Plant	440,904,087	0	3,622,771	444,526,858
ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT				
Account 108 (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Balance First of Year	103,737,557	0	0	103,737,557
Credits During Year:				
Accruals charged to Depreciation Account	11,920,584	0	0	11,920,584
Salvage	0	0	0	0
Amortization of CIAC	(332,830)	0	0	(332,830)
Acc Depr-Regulatory Asset	1,116	0	0	1,116
Other Credits (Please Specify):	(483,450)	0	0	(483,450)
Other Credits (Please Specify):	0	0	0	0
Total Credits	11,105,419	0	0	11,105,419
Debits During Year:				
Book/Historical Cost of Plant Retired	5,943,264	0	0	5,943,264
Cost of Removal	0	0	0	0
Amortization of CIAC	(332,830)	0	0	(332,830)
Accum Amortization-UPIS	0	0	0	0
Other Debits (Please Specify):	(483,450)	0	0	(483,450)
Other Debits (Please Specify):	0	0	0	0
Total Debits	5,126,984	0	0	5,126,984
Balance End of Year	109,715,992	0	0	109,715,992

Name of Respondent Tennessee-American Water		This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
CAPITAL STOCK (201 - 204)				
(a)		Common Stock (b)	Preferred Stock (c)	
Par or stated value per share		1	-	
Shares Authorized		20,000,000	-	
Shares issued and outstanding		13,754,235	-	
Total par value of stock issued		13,754,235	-	
Dividends declared per share for year		0	0	
RETAINED EARNINGS (215)				
(a)		Appropriated (b)	Unappropriated (c)	
Balance first of year		-	43,340,467	
Changes during year NET INCOME/(NET LOSS)		-	12,988,440	
Changes during year Declared-Common Stock (438)		-	(9,627,964)	
Changes during year Cumulative effect of change in accounting principal		-		
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	46,700,943	
PROPRIETARY CAPITAL (218)				
(a) NONE		Proprietor (b)	Partner (c)	
Balance first of year		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	0	
LONG-TERM DEBT (224)				
Obligation including Issue & Maturity Dates (a)		Interest Rate (b)	Year End Balance (c)	
General Mortgage Bond - Maturity Date 9/1/2026		7.84%	5,700,000.00	
Notes payable to affiliate - Maturity Date 10/15/2037		5.90%	2,500,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042		4.30%	2,000,000.00	
Notes payable to affiliate - Maturity Date 3/1/2024		3.85%	11,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042		4.30%	10,500,000.00	
Notes payable to affiliate - Maturity Date 9/1/2045		4.30%	14,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2046		4.00%	8,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2048		4.20%	5,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2028		3.75%	19,280,321.00	
Notes payable to affiliate - Maturity Date 6/1/2049		4.15%	6,000,000.00	
Notes payable to affiliate - Maturity Date 5/1/2050		3.45%	4,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2051		3.25%	15,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2032		4.45%	5,000,000.00	
Bond Discount			(324,689.00)	
Total Long-Term Debt			107,655,632	

* Updated to reflect Long Term Debt under Account 224 instead of Account 221-222 Bonds. Please refer to F-6 for each long-term debt account at the end of 2022.

[illegible]

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all info concerning rate, management, construction, advertising, labor relations, or other professional services rendered to the Utility for which total payments during the year to any Corp, Ptnshp, indiv, or organization of any kind, amounted to \$500 or more.

Name of Recipient	Amount	Description of Service
A-1 Barricades & A&H Safety Su	200,342	Other
ADAMS & REESE LLP	60,000	Legal
ALLIED UNDERGROUND SERVICES LL	180,147	Other
B & B Plumbing & Heating Inc	14,998	Other
BAKER DONELSON BEARMAN & CALDW	90,558	Legal
Barge Design Solutions Inc	162,334	Engineering
BOWEN ENGINEERING CORP	1,362,995	Engineering
BP Construction Company Inc	252,847	Other
BROWN AND CALDWELL	13,534	Engineering
Brown Bros Inc	287,617	Engineering
BUSINESS & LEGAL REPORTS INC	3,541	Legal
Butler Snow LLP	255,447	Legal
Byrdline Assist LLC	1,108	Other
CALDWELL MACHINE & GRINDING	610	Engineering
CALLAHAN MECHANICAL CONTRACTOR	32,160	Engineering
Canon Solutions America Inc	3,130	Other
CDM SMITH INC	200,833	Engineering
Chapman Construction	360,576	Other
CHATTANOOGA FIRE PROTECTION	793	Other
Clearcreek Coatings LTD	1,427,717	Other
COMMERCIAL SAFE & LOCK INC	11,707	Other
Complete Contracting Solutions	235,891	Other
CONSOLIDATED PIPE & SUPPLY CO	13,653	Engineering
Consolidated Technologies Inc	84,185	Engineering
Croy Engineering LLC	6,500	Engineering
CULLIGAN WATER SYSTEMS	508	Other
Dawson Lawn Service Inc	3,531	Other
Eades Valuation Group	17,500	Other
ESLINGER CONTRACTING CO	1,185,201	Other
Gresham Smith and Partners	126,063	Engineering
HDR ENGINEERING INC	131,326	Engineering
JD Helton Roofing Co Inc	5,535	Other
Johnson Controls Security Solu	87,699	Other
Johnson Controls Security Solutions	4,749	Other
K & L GATES LLP	11,143	Legal
KENDALL ELECTRIC INC	3,650	Other
Labtronx Inc	23,521	Other
Marion Environmental Inc	6,951	Other

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all info concerning rate, management, construction, advertising, labor relations, or other professional services rendered to the Utility for which total payments during the year to any Corp, Ptnshp, indiv, or organization of any kind, amounted to \$500 or more.

Name of Recipient	Amount	Description of Service
Marjorie K Conner Attorney At	1,200	Legal
Mars Co	3,000	Other
MARSH USA INC	565	Other
MAXIM AUTOMATION	44,500	Engineering
Mayse Construction Co	609,045	Engineering
Microe Enterprises Inc	61,714	Other
Mr. Rooter of Chattanooga	4,134	Other
NABCO ELECTRIC COMPANY INC	162,217	Other
Oracle Elevator Company	6,896	Other
Pearl Solutions Group LLC	24,438	Legal
PERKINSON COMPANY	65,925	Other
PIERCE WELDING & MACHINE INC	14,254	Other
Presidio Networked Solutions	1,074	Other
Q Strategies LLC	36,000	Other
Quadient Leasing USA Inc	2,068	Other
QUALITY SERVICE SPECIALTIES IN	11,666	Other
Rangeline Pipeline Services LL	13,900	Other
R-W Contractors Inc	29,553	Other
SAFETY KLEEN SYSTEMS INC	1,412	Other
Service Systems LLC	4,982	Other
SOUTHEAST CO	235,223	Other
Southeastern Tank Inc	432,500	Engineering
Stanley Convergent Security SI	4,414	Other
Stantec Consulting Services In	450,197	Engineering
STOWERS MACHINERY CORP	37,846	Other
TANK INDUSTRY CONSULTANTS INC	187,766	Engineering
Tech Coat Inc	373,006	Other
TENNESSEE ONE CALL SYSTEM INC	48,486	Other
TERMINIX PROCESSING CENTER	8,394	Other
THOMPSON ENGINEERING	704,381	Engineering
TR Moore & Associates	1,795	Other
True Line Coring & Cutting LLC	2,280	Other
UNDERWATER CONSTRUCTION CORP	10,515	Other
USIC LOCATING SERVICES	309,622	Engineering
UTILITIES PROTECTION CENTER INC	1,611	Other
Volkert Inc	79,965	Engineering
Walden Security	1,775	Other
Waller Lansden Dortch & Davis	55,000	Other
WALTER A WOOD SUPPLY CO INC	1,135	Other
WILSON TREE SERVICE INC	41,600	Other
Under \$500	1,444	Engineering & Other
	10,958,095	

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ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
318 Addison Place, LLC	Cash	3,453	-
318 Sofia Place LLC	Cash	6,732	-
33 BROAD MF LLC	Cash	1,505	-
AARON THOMPSON	Cash	681	-
ALICIA COOKE HARTLEY	Cash	681	-
ALINE TATUM HOOD/BRYAN A HOOD	Cash	819	-
ALOK M PATEL	Cash	681	-
ARNESHADZIC	Cash	681	-
ARTHUR BUCKLEY JR	Cash	681	-
Assurance Land Development LLC	Cash	3,445	-
BARBARA K WHITFIELD	Cash	681	-
BARR BUILT LLC	Cash	681	-
BERRY CONSTRUCTION CO INC	Cash	2,382	-
BLACKBURN CONSTRUCTION	Cash	753	-
BOUTIQUE LIVING BY CURATE	Cash	681	
BRANDON CANNON	Cash	681	
BRUNMAR ZIEGLER LLC	Cash	753	
C D KELLEY	Cash	681	
C R WOODS	Cash	681	
CAIN DEVELOPMENT LLC	Cash	680	
CAMERON HARBOR LLC	Cash	681	
CAROL J PORTER	Cash	681	
CARRINGTON MONTAGUE	Cash	681	
CHORBA CONTRACTING CORPORATION	Cash	2,411	
CITY OF EAST RIDGE	Cash	753	
CITY OF ROSSVILLE - SEWER NPS	Cash	-	
CLARENCE DAVID COX	Cash	681	
COLLIER CONSTRUCTION	Cash	1,361	
CURATE HOMES	Cash	4,764	
CURBED CONSTRUCTION LLC	Cash	1,361	
DANA KAREN HAISTEN-MATLOCK	Cash	681	
DARREN MONIC CAPUTO	Cash	753	
DAVID LABRECQUE	Cash	681	
DEBRA L ROTH	Cash	681	
DERRICK HATTER	Cash	753	
DEXTER WHITE CONSTRUCTION	Cash	4,683	
Diane Fuhrman	Cash	1,505	
DONNA RUSSELL	Cash	681	
DZIEDZIC599, LLC	Cash	681	
EA Homes LP	Cash	16,690	
EARL LAWRENCE SEELYE	Cash	681	
ECC Rental LP	Cash	10,726	
EDNA H SCARBROUGH	Cash	681	
ELIZABETH S STEVENS	Cash	681	
Ethan Collier Construction Co	Cash	12,169	
FORT OGLE NPS	Cash	-	
FREDDY L SIMMONS	Cash	681	
G4 DEVELOPMENT LLC	Cash	-	
GARY D SCHIMPF	Cash	681	
GEOFF LANE HURDLE	Cash	681	
GILBERT CONSTRUCTION LLC	Cash	681	
GRANDVIEW HOTEL LLC	Cash	681	
Green Code Developments LLC	Cash	6,819	
HAMILTON COUNTY WWT	Cash	-	
HARITHA REVANA	Cash	681	
HARRY S BUNCH	Cash	681	
Henegar Homes, LLC	Cash	7,682	
HGH CONSTRUCTION LLC	Cash	7,245	
HUDSON CONSTRUCTION COMPANY	Cash	2,411	
HUMMINGBIRD VILLAGE - HOA	Cash	681	
HUTTON REAL ESTATE HOLDINGS LL	Cash	3,271	
JAMES W HOOVER	Cash	681	
JEFFERY HOWELL	Cash	681	

JEFFREY L BURK
 JEFFREY W JONES
 JOSEPH J BOZICH
 JOSEPH PAYNE DDS
 JOSEPH WINGFIELD
 JOSH M SMITH
 JPP PROPERTIES LLC
 KATELYN HANLEY
 KATHERINE E LEESUE-PECK
 KATHY W BURNS
 Kenna Rowland
 KEVIN J MURPHEY
 KIMBERLY A KLIMEK
 KINSTON SOUTHERN PROPERTIES LL
 LAVENS L SMITH
 LONNIE KING
 LQ COWART LLC
 LUKE J BOGCZ
 MAGNOLIA DEVELOPMENTS LLC
 MAHESH ERIKI
 MANOJ AND RAKHEE PATEL
 MARCIA MACARTHUR
 MARGARET LOWERY
 MARYLYNN CASULA
 MATTHEW W HUGHES
 MELISSA MALONE LUSK
 MG DEVELOPMENT
 MICHAEL VAYSMAN
 Mill River Operating Company,
 MILLER BUILDING COMPANY INC
 MITCHELL CLARK
 MORGAN CONSTRUCTION COMPANY IN
 MT Partners, LLC
 NATHAN E POWELL
 NORTH AMERICAN CREDIT SERVICES
 OSAGE CONTRACTORS, LLC
 PAUL B TRACHIAN
 PAUL S JOHNSON
 PEPPERS CONSTRUCTION INC
 PHILIP C BURKE
 PRATT & ASSOCIATES
 QUIKTRIP CORPORATION
 R BRUCE WILLIAMS
 RADHIKA PHADE
 RANDALL H TILLY
 READY CONSTRUCTION SERVICES LL
 REGI GEORGE
 RICHARD L GOODLOE
 RINGGOLD SPIRIT CORPORATION
 RP HOMES LLC
 RTB HOLDINGS LLC
 RUSH BAKER
 RYAN MURPHY
 S DAVID HALEY
 SAI Construction, Inc.
 SCENIC CITY DEVELOPMENT
 SCENIC CITY DEVELOPMENT CORP
 SHANE H PAINTER
 SHELLEY D HUCKABAY
 SILAS LUSTER
 Southern Atlantic Holdings, LL
 SOUTHERN CHAMPION TRAY
 SOUTHSIDE YOUTH DEVELOPMENT IN
 SPARTAN INVEST
 SPEARS-HOPKINS LLC
 Spring Rock LLC
 STEPHANIE E DANIEL
 Sterling Holdings, LLC
 SUSAN M HODNETT

Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	1,361	
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Cash	681	
Cash	681	
Cash	8,977	
Cash	681	
Cash	681	
Cash	2,442	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	3,445	
Cash	681	
Cash	3,952	
Cash	1,361	
Cash	681	
Cash	753	
Cash	9,046	
Cash	819	
Cash	753	
Cash	753	
Cash	681	
Cash	681	
Cash	681	
Cash	681	
Cash	13,425	
Cash	2,411	
Cash	681	
Cash	681	
Cash	681	
Cash	753	
Cash	681	
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Cash	753	
Cash	10,856	
Cash	3,486	
Cash	681	
Cash	681	
Cash	681	
Cash	10,280	
Cash	1,361	
Cash	681	
Cash	681	
Cash	681	
Cash	819	
Cash	10,165	
Cash	753	
Cash	681	
Cash	681	
Cash	753	
Cash	10,052	
Cash	681	
Cash	3,445	
Cash	681	

TACALA TENNESSEE CORP	Cash	1,505	
TAREK FORGANI DBA FORGANI HOME	Cash	681	
TAYLOR N KINSER	Cash	681	
THE MICAH EL A WHITE MGT TRUST	Cash	753	
THOMAS E HAND	Cash	681	
THOMAS L STIMSON	Cash	681	
Thousand Hills Management LLC	Cash	13,212	
TOWER CONSTRUCTION	Cash	681	
TREVOR CHILDRESS	Cash	3,277	
Tudor Building Group, GP	Cash	3,468	
TYLER R KLAVER	Cash	681	
VIRGINIA JOAN STEIN DAVIS	Cash	681	
W SCOTT MCGINNESS JR	Cash	681	
WALDREP CONSTRUCTION	Cash	681	
WATER WORKS PLUMBING SERVICES	Cash	753	
WATERS-HOLLAND, LLC	Cash	681	
WHITEWATER PROPERTY MANAGEMENT	Cash	753	
Whitwell Auto Parts	Cash	680	
WILLIE PARTRIDGE	Cash	681	
WINESETT-HILL CONSTRUCTORS INC	Cash	753	
WISE CONSTRUCTION LLC	Cash	681	
Wolftever Management LLC	Cash	3,520	
Pryor Bacon Company	Cash	(69)	
COLLIER CONSTRUCTION	Cash	27,023	
RP HOMES LLC	Cash	83,259	
DOWNSOUTH HOMES LLC	Cash	104,644	
DILLARD CONSTRUCTION	Cash	13,413	-
		-	-
Total Credits During Year		526,355	0

Name of Respondent Tennessee-American Water		This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
WATER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	-	-	-	0
302	Franchises	-	-	-	0
303	Land & Land Rights	3,427,438	-	-	3,427,438
304	Structures & Improvements	48,741,455	1,803,244	14,738	50,529,961
305	Collecting & Impounding Reservoirs	-	-	-	0
306	Lake, River & Other Intakes	1,003,909	-	-	1,003,909
307	Wells & Springs	-	-	-	0
308	Infiltration Galleries & Tunnels	-	-	-	0
309	Supply Mains	1,458,918	-	-	1,458,918
310	Power Generation Equipment	848,840	7,276	-	856,116
311	Pumping Equipment	13,517,175	1,543,325	74,647	14,985,853
320	Water Treatment Equipment	29,615,585	813,080	(428,696)	30,857,362
330	Distribution Reservoirs & Standpipes	18,561,099	1,624,761	39,685	20,146,176
331	Transmission & Distribution Mains	173,176,082	11,285,606	87,916	184,373,771
333	Services	32,719,613	563,267	68,835	33,214,044
334	Meters & Meter Installations	43,234,220	5,086,604	363,520	47,957,304
335	Hydrants	12,692,888	800,861	54,729	13,439,020
339	Other Plant & Miscellaneous Equipment	1,803,914	-	-	1,803,914
340	Office Furniture & Equipment	21,101,913	2,134,849	3,039,804	20,196,958
341	Transportation Equipment	8,575,196	1,138,772	-	9,713,968
342	Stores Equipment	24,072	-	24,072	0
343	Tools, Shop & Garage Equipment	886,948	241,904	68,282	1,060,571
344	Laboratory Equipment	163,505	7,645	-	171,150
345	Power Operated Equipment	379,488	-	-	379,488
346	Communication Equipment	2,239,324	318,157	28,069	2,529,412
347	Miscellaneous Equipment	517,318	425,508	5,756	937,069
348	Other Tangible Plant	20,739	-	-	20,739
	Other Regulatory Asset - AFUDC Debt	46,099	-	-	46,099
	Utility Plant Purchased or Sold	-	-	-	0
	Total Water Plant	414,755,738	27,794,859	3,441,357	439,109,240
	* Refer to schedule F-5 for CWIP balance as of 12/31/2022.				

Name of Respondent Tennessee-American Water					This Report is: (1) <u>X</u> An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements**	-			9,305,909	47,829	1,789,666	11,047,746
305	Collecting & Impounding Reservoirs	-			-	-	-	-
306	Lake, River & Other Intakes	127	0.04%	0.79%	220,665	-	8,332	228,997
307	Wells & Springs	-	0.00%	0.00%	-	-	-	-
308	Infiltration Galleries & Tunnels	-	0.00%	0.00%	-	-	-	-
309	Supply Mains	53	0.00%	1.87%	(284,253)	-	27,282	(256,971)
310	Power Generating Equipment	9	0.59%	11.74%	949,081	-	105,416	1,054,497
311	Pumping Equipment **	-			3,150,061	202,806	293,203	3,240,458
320	Water Treatment Equipment **	-			4,425,991	(343,968)	1,117,826	5,887,785
330	Distribution Reservoirs & Standpipes **	-			8,859,127	597,996	913,558	9,174,689
331	Transmission & Distribution Mains	93	0.17%	1.08%	35,809,785	907,463	2,199,485	37,101,807
333	Services	90	0.00%	1.11%	10,309,865	110,081	364,908	10,564,692
334	Meter & Meter Installations **	-			10,093,029	902,360	2,266,481	11,457,149
335	Hydrants	51	0.33%	1.97%	3,817,525	469,913	301,504	3,649,116
339	Other Plant & Miscellaneous Equipment *	-			359,943	-	168,303	528,247
340	Office Furniture & Equipment **	-			7,538,667	3,085,960	921,987	5,374,694
341	Transportation Equipment **	-			7,853,206	(167,514)	1,271,019	9,291,739
342	Stores Equipment	25	0.00%	4.00%	24,224	24,072	-	152
343	Tools, Shop & Garage Equipment	15	0.00%	6.89%	423,781	72,256	67,203	418,728
344	Laboratory Equipment	99	0.00%	1.01%	121,445	-	1,590	123,035
345	Power Operated Equipment	14	0.00%	7.03%	317,492	-	17,160	334,652
346	Communication Equipment **	-			355,844	35,587	94,546	414,803
347	Miscellaneous Equipment	16	0.00%	6.33%	49,331	(1,575)	(9,941)	40,966
348	Other Tangible Plant	20	0.00%	5.10%	2,901	-	1,058	3,958
Totals					103,703,619	5,943,264	11,920,584	109,680,938
Adj for 10810000 Accum Depreciation - Reg Asset					33,938		1,116	35,054
Adj for 10840000 Accum Amortization - Utility Plant in Service					-			-
Adj to include CIAC amounts included on depreciation expense line							(332,830)	
Adj to include Capitalized Credits amount included on depreciation expense line							(483,450)	
Totals					103,737,557	5,943,264	11,105,419	109,715,992
*State basis used for percentages used in schedule.								
**Details on additional following pages								

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original	Date of Report (Mo, Da, Yr)	Year of Report
	(2) <u> </u> A Resubmission	Date report compiled	Fiscal Year End Date 12/31/22

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied (e)				
304.100	Struct & Imp-Supply	58	0.26%	1.72%				
304.200	Struct & Imp-Pumping	58	0.26%	1.72%				
304.300	Struct & Imp-Treatment	28	0.54%	3.57%				
304.301	Struct & Imp-Treat-Dpr Paint	8	0.00%	12.06%				
304.310	Struct & Imp-Treatment-Handl	28	0.54%	3.57%				
304.400	Struct & Imp-T&D	54	0.28%	1.85%				
304.500	Struct & Imp-General	102	0.15%	0.98%				
304.600	Struct & Imp-Offices	102	0.15%	0.98%				
304.700	Struct & Imp-Store,Shop,Gar	159	0.10%	0.63%				
304.800	Struct & Imp-Misc	233	0.06%	0.43%				
311.200	Pump Eqp Electric	45	0.22%	2.23%				
311.300	Pump Eqp Diesel	44	0.23%	2.27%				
311.500	Pump Eqp Other	60	0.17%	1.66%				
311.520	Pump Eqp-SOS & Pumping	60	0.17%	1.66%				
320.100	WT Equip Non-Media	101	0.10%	0.99%				
320.200	WT Equip Filter Media	3	3.38%	30.31%				
330.000	Dist Reservoirs & Standpipes	58	0.35%	1.73%				
330.003	Tank Repainting	9	0.00%	11.08%				
330.100	Elevated Tanks & Standpipes	44	0.46%	2.28%				
330.200	Ground Level Tanks	44	0.46%	2.28%				
330.300	Below Ground Tanks	44	0.46%	2.28%				
330.400	Clearwell	72	0.27%	1.38%				
334.100	Meters	14	0.21%	7.26%				
334.110	Meters Bronze Case	14	0.20%	7.03%				
334.120	Meters Plastic Case	14	0.20%	7.03%				
334.130	Meters Other	14	0.20%	7.03%				
334.131	Meter Reading Units	14	0.20%	7.03%				
334.200	Meter Installations	38	0.08%	2.65%				
334.300	Meter Vaults	38	0.08%	2.65%				
339.200	Other P/E-Supply	21	0.00%	4.68%				
339.600	Other P/E-CPS	10	0.00%	10.00%				
340.100	Office Furniture & Equip	72	0.00%	1.39%				
340.200	Comp & Periph Equip	46	0.00%	2.19%				
340.210	Comp & Periph Mainframe	46	0.00%	2.19%				
340.220	Comp & Periph Personal	46	0.00%	2.19%				
	CONTINUED ON NEXT PAGE							

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER	
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Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original	Date of Report (Mo, Da, Yr)	Year of Report Fiscal Year End Date 12/31/22
	(2) <u> </u> A Resubmission Date report compil		

WATER OPERATION & MAINTENANCE EXPENSE

Acct No.	Description (a)	Amount (b)
601	Salaries & Wages - Employees	5,382,597
603	Salaries & Wages - Officers, Directors & Stockholders	-
604	Employee Pensions & Benefits	324,723
610	Purchased Water	116,357
615	Purchased Power	1,940,022
616	Fuel for Power Production	3,339
618	Chemicals	1,963,665
620	Materials & Supplies	846,768
630	Contractual Services	9,737,738
640	Rents	12,888
650	Transportation Expense	483,800
655	Insurance Expense	893,741
665	Regulatory Commission Expense	-
670	Bad Debt Expense	345,219
672	Miscellaneous Expenses	2,496,670
	Total Water Operation & Maintenance Expense	24,547,529

WATER CUSTOMERS

Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	76,325	1,645		77,970
3/4 Inch	231	23		254
1.0 Inch	2,148	10		2,158
1.5 Inch	575		4	571
2.0 Inch	1,710		20	1,690
2.5 Inch	-	-		-
3.0 Inch	98			98
4.0 Inch	102			102
6.0 Inch	37			37
8.0 Inch	6			6
Other (Fire Customers)	2,028	356		2,384
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	-
Unmetered Customers	-	-	-	-
Total Customers	83,260	2,034	24	85,270

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Name of Respondent Tennessee-American Water		This Report is: (1) _X_ An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
WELLS AND WELL PUMPS					
Description*** (a)	Well #1 (b)	Well #2 (c)	Well #3 (d) Well #3 is retired	Well #4 (e) Chattanooga	
Year Constructed	1990	1990	N/A	N/A	
Type of Well Construction	New	New	N/A	N/A	
Type of Well Casing	6 5/8 Galv	6 5/8 Galv	N/A	N/A	
Depth of Well (Feet)	285	285	N/A	N/A	
Diameter of Well (Feet)	0.5	0.5	N/A	N/A	
Pumping Capacity (GPM)	75	81	N/A	N/A	
Motor Size (HP)	5	5	N/A	N/A	
Yields of Well (GPD)	60000	70000	N/A	N/A	
Auxiliary Power	N/A	N/A	N/A	N/A	
RESERVOIRS					
Description*** (a)	Reservoir #1 (b) Ryall Springs	Reservoir #2 (c) Lookout Valley	Reservoir #3 (d) Citico CW #2	Reservoir #4 (e) Citico CW #3	
Construction (Steel, Concrete, Pneumatic)	Steel	Steel	Steel	Steel	
Capacity (Gallons)	750,000	750,000	1,820,000	3,560,000	
Ground or Elevated	Elevated	Elevated	Ground	Ground	
HIGH SERVICE PUMPING					
Motor Description*** (a)	Motor #1 (b) HS #11 Motor	Motor #2 (c) HS #21 Motor	Motor #3 (d) HS #16 Motor	Motor #4 (e) HS #20 Motor	
Manufacturer	Baldor-Reliance	General Electric	Allis Chalmers	Siemens-Allis	
Type	3 Phase Induction	3 Phase Induction	3 Phase Induction	3 Phase Induction	
Rated Horsepower	900 HP	700 HP	600 HP	250 HP	
Pump Description*** (a)	Pump #1 (b) HS #11 Pump	Pump #2 (c) HS #21 Pump	Pump #3 (d) HS #16 Pump	Pump #4 (e) HS #20 Pump	
Manufacturer	Worthington	Delaval	Delaval	Delaval	
Type	Centrifugal	Centrifugal	Centrifugal	Centrifugal	
Capacity in Gallons per Minute	17,361.11 GPM	11,111.1 GPM	11,111.1 GPM	4,166.67 GPM	
Average Number of Hours Operated Per Day	24hrs	3.5hrs	1.5hrs	7.5hrs	
Auxiliary Power	No	No	No	No	

***If more space is needed to list equipment please attach additional sheets as necessary.

Name of Respondent Tennessee-American Water		This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
WELLS AND WELL PUMPS					
Description*** (a)		Well #1 (b)	Well #2 (c)	Well #3 (d)	Well #4 (e)
Year Constructed					
Type of Well Construction					
Type of Well Casing					
Depth of Well (Feet)					
Diameter of Well (Feet)					
Pumping Capacity (GPM)					
Motor Size (HP)					
Yields of Well (GPD)					
Auxiliary Power					
RESERVOIRS					
Description*** (a)		Reservoir #5 (f) Mission Ridge Res #1	Reservoir #6 (g) Mission Ridge Res #2	Reservoir #7 (f) Mission Ridge Res #3	Reservoir #8 (i) South End
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Steel
Capacity (Gallons)		2,500,000	2,500,000	2,500,000	2,500,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #9 (j) St. Elmo #2	Reservoir #10 (k) White Oak	Reservoir #11 (l) Elder Mtn. Receiving	Reservoir #12 (m) East Ridge Res
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Concrete
Capacity (Gallons)		500,000	750,000	5,000	870,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #13 (n) North End	Reservoir #14 (o) Mission Ridge SP 2	Reservoir #15 (p) Jenkins Rd	Reservoir #16 (q) East Brainerd
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Concrete	Steel
Capacity (Gallons)		2,820,000	367,000	1,000,000	955,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #17 (r) South Mission Ridge	Reservoir #18 (s) Lookout Mtn. 2	Reservoir #19 (t) Lookout Mtn. 3	Reservoir #20 (u) Elder Mtn.
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Steel
Capacity (Gallons)		535,000	475,000	1,320,000	294,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #21 (n) Mountain Creek	Reservoir #22 (b) Red Bank		
Construction (Steel, Concrete, Pneumatic)		Concrete	Steel		
Capacity (Gallons)		1,000,000	420,000		
Ground or Elevated		Ground	Ground		

HIGH SERVICE PUMPING				
Motor Description*** (a)	Motor #1 (b)	Motor #2 (c)	Motor #3 (d)	Motor #4 (e)
Manufacturer	US Motor	US Motor		
Type	Vertical	Vertical		
Rated Horsepower	15	15		
Motor Description*** (a)	Motor #5 (f)	Motor #6 (g)	Motor #7 (h)	
	HS #19 Motor	HS #18 Motor	HS #17 Motor	
Manufacturer	Allis Chalmers	Baldor Reliance	Baldor Reliance	
Type	3 Phase Induction	3 Phase Induction	3 Phase Induction	
Rated Horsepower	400 HP	400 HP	600 HP	
Pump Description*** (a)	Pump #1 (b)	Pump #2 (c)	Pump #3 (d)	Pump #4 (e)
Manufacturer	Goulds	Goulds		
Type	VIT	VIT		
Capacity in Gallons per Minute	80-100	80-100		
Average Number of Hours Operated Per Day	8-10 Hours	8-10 Hours		
Auxiliary Power				
Pump Description*** (a)	Pump #5 (f)	Pump #6 (g)	Pump #7 (h)	
	HS #19 Pump	HS #18 Pump	HS #17 Pump	
Manufacturer	Delaval	Delaval	Delaval	
Type	Centrifugal	Centrifugal	Centrifugal	
Capacity in Gallons per Minute	8,333.33 GPM	8,333.33 GPM	11,111.11 GPM	
Average Number of Hours Operated Per Day	7hrs	4.5hrs	2.5hrs	
Auxiliary Power	No	No	No	

*** If more space is needed to list equipment please attach additional sheets as necessary.

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission		Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
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SOURCE OF SUPPLY				
List for each source of supply:				
Description	Source #1	Source #2	Source #3	Source #4
	TN River	Sequatchie River	Suck Creek	South Pittsburgh
Gallons per day of source	65 Mil	1.2 Mil	0.1 Mil	1.4 MGD
Type of Source	Surface Water	Surface Water	Ground Water	Interconnect

WATER TREATMENT FACILITIES				
List for each water treatment facility:				
Description	Facility #1	Facility #2	Facility #3	Facility #4
	Citico	Sequatchie River	Suck Creek	Jasper Highlands
Type	Conventional Filters	Gravity Filters	Pressure Filter	Interconnect
Make	Mixed	Wheeler	Tonka	South Pittsburgh
Gallons per day capacity	65 Mil	1.2 MGD	0.1 MGD	1.4 MGD
Method of Measurement	Flow Meters	Meter	Meter	Meter

OTHER WATER SYSTEM INFORMATION	
Furnish information below for each system not physically connected with another facility.	
Present Equivalent Residential Customer's * now being served	73,436
Maximum Equivalent Residential Customer's * that the system can efficiently serve	193,428
Estimated annual increase in Equivalent Residential Customers *	2,191
* Equivalent Residential Customer= (Total Gallons Sold / 365 days) / 350 Gallons Per Day	

List fire fighting facilities and capacities:	
N/A	
List percent of certificated area where service connections are installed	
N/A	
What are the current needs and plans for system upgrading and/or expansion	
Tennessee American Water continuously evaluates the needs of the system and plans accordingly for upgrades.	
State the name and address of any engineers that plans for system upgrading and/or expansion have been discussed with	
Grady Stout	
1500 Riverside Drive	
Chattanooga, TN 37406	

Name of Respondent Tennessee-American Water	This Report is: (1) <u> X </u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) Date report compiled	Year of Report Fiscal Year End Date 12/31/22
SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT			
Rate Base			
Additions:			
Plant In Service		424,020,887	
Construction Work in Progress		8,067,753	
Property Held For Future Use			
Materials & Supplies		1,420,632	
Working Capital Allowance		3,409,884	
Other Additions - Common Plant Alloc from Parent Company			
Other Additions (Please Specify)			
Total Additions to Rate Base		436,919,156	
Deductions:			
Accumulated Depreciation		106,873,843	
Accumulated Deferred Income Taxes		51,141,785	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits			
Contributions in Aid of Construction		19,144,771	
Customer Advances for Construction		8,209,861	
All Other		1,708,538	
Jasper Highlands Reg. Liab.		808,350	
Total Deductions to Rate Base		187,887,148	
Rate Base		249,032,008	
Adjusted Net Operating Income			
Operating Revenues:			
Residential		28,558,966	
Commercial		20,774,415	
Industrial		5,443,087	
Public Authorities		4,077,206	
Multiple Family			
Fire Protection		3,486,517	
All Other		(1,521,571)	
Total Operating Revenues		60,818,620	
Operating Expenses:			
Operation		24,547,529	
Depreciation		11,105,419	
Amortization		0	
Taxes Other Than Income Taxes		5,652,122	
Income Taxes		2,087,789	
Total Operating Expense		43,392,859	
Net Operating Income		17,425,761	
AFUDC-Tax Effected		226,927	
Income tax rate (debt assigned to parent)		383,998	
Annual Performance Plan		685,173	
Labor - Non-recurring		0	
Legal - Main Break		0	
Lobbying Expenses		24,082	
Adjusted Net Operating Income		18,745,941	
Rate of Return (Line 49 / Line 25)		7.53%	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

Company Name:	Tennessee-American Water
Report Period:	Fiscal Year End Date 12/31/22
Report Date:	Date report compiled

INCOME STATEMENT:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 20 on F3, Col. "C" agrees w/line 22on W3, Col. "B"	24,547,529	24,547,529	0
2. Line 20 on F3, Col. "D" agrees w/line 23on S3, Col. "B"	-	-	0
3. Line 21 on F3, Col. "F" agrees w/line 39 on F5, col. "F"	11,105,419	11,105,419	0
4. Line 21 on F3, col. "C" agrees w/line 32 on W2, col. "H"	11,105,419	11,105,419	0 *
5. Line 21 on F3, col. "D" agrees w/line 30 on S2, col. "H"	-	-	0
7. Line 25 on F3 col. "F" agrees w/lines 22-28 minus line 7 on F7, col. "E"	5,652,122	5,652,122	0
8. Line 26 on F3, col. "F" agrees w/line 10 on F7, col. "E"	(886,289)	(886,289)	0
9. Line 26 on F3, col. "F" agrees w/line 21 on F7, col. "E"	(886,289)	1,067,318	(1,953,607) **

BALANCE SHEET:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F".	444,526,858	444,526,858	0
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F".	444,526,858	439,109,240	5,417,618 ***
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F".	109,715,992	109,715,992	0
4. Line 11 on F4, col. "C" agrees w/lines 32, W2, col. I & 30, S2, col. I	109,715,992	109,715,992	0 ****
5. Line 27 on F4, col. "C" agrees w/line 10 on F6, col. "B".	13,754,235	13,754,235	0
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C".	-	-	0
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C".	46,700,943	46,700,943	0
8. Line 31 on F4, col. "C" agrees w/line 37 on F6, cols. "B" & "C".	-	-	0
9. Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C".	107,655,632	107,655,632	(0)
10. Line 41 on F4, col. "C" agrees w/line 32 on F7, col. "E".	2,998,317	2,998,317	0
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D".	19,283,950	19,283,950	(0)
12. Line 8 on F8, col. "D" agrees w/line 55 on F8, cols. "C & D".	526,355	526,355	0

* Updated formula to pull line 37 instead of line 32 due to adjustment to include CIAC amounts that do not offset in accumulated depreciation but are included in depreciation expense.

** Difference reflects variance between federal taxes accrued and federal taxes paid. Unclear of the purpose of the check since the federal taxes accrued is reflected on line 10 of schedule F-7.

*** Difference due to CWIP balance included with UPIs on Balance Sheet (F-4) but not included in Water Utility Plant account schedule (W-1) - Please refer to schedule F-5 for CWIP balance as of 12/31/22

**** Updated formula in order to capture beginning balance and activity for accum depr-reg asset & accum amort-UPIS accounts that captured in schedule no longer required for annual report.