BUTLER | SNOW

April 25, 2023

VIA ELECTRONIC FILING

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

Electronically Filed in TPUC Docket Room on April 25, 2023 at 1:36 p.m.

RE: ***Petition of Tennessee-American Water Company in Support of the Calculation of the 2023 Capital Recovery Riders Reconciliation*, TPUC Docket No. 23-00018**

Dear Chairman Hilliard:

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 Attachment 2 to Response No. 1-22 of the Discovery Requests is being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a non-public, **CONFIDENTIAL** version of Attachment 2 to Response 1-22 is attached.

Also attached for filing as a part of the Company's responses, please find the following revised exhibits: (1) Petitioner's Exhibit – Revised Proposed Tariff Sheet No. 12 – Riders – RCL, (2) Petitioner's Exhibit – Revised Capital Riders Reconciliation – RCL; and (3) Petitioner's Exhibit – Revised Earnings Test – RCL. These revised exhibits replace the exhibits originally submitted with TAWC's Direct Testimony of Robert C. Lane on March 1, 2023.

As required, the original plus four (4) hard copies 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: Bob Lane, TAWC
Karen H. Stachowski, Consumer Advocate Division
Victoria B. Glover, Consumer Advocate Division

The Pinnacle at Symphony Place
150 3rd Avenue South, Suite 1600
Nashville, TN 37201

MELVIN J. MALONE
615.651.6705
melvin.malone@butlersnow.com

T 615.651.6700
F 615.651.6701
www.butlersnow.com

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

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	)	**DOCKET NO. 23-00018**

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 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. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-1. Provide the following information:

a. Capital Expenditures recorded to Account 107 at December 31, 2022 which are not eligible for Capital Rider Recovery; and

b. Capital Expenditures recorded to Account 101 during 2022 which are not eligible for Capital Rider Recovery.

RESPONSE:

a. Non-Eligible Capital Expenditures recorded to account 107 as of December 31, 2022 total $4,749,053.

b. Non-Eligible Capital Expenditures recorded to account 101 as of December 31, 2022 total $6,998,436.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-2. Provide an electronic copy of the Company's monthly general ledger balances for the period December 31, 2021, through December 31, 2022.

RESPONSE:

Please see attachments labeled "TAW_R_CADR1_NUM002_042523_Attachment 1" and "TAW_R_CADR1_NUM002_042523_Attachment 2." Attachment 1 provides a 2022 monthly income statement through December 31, 2022. Attachment 2 provides a 13-month balance sheet through December 31, 2022.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-02
General Ledger Balances - 2022 Monthly Income Statement
Attachment 1

G/L Account	Structure	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022	Total 2022
[+] AW0296	Water revenues	(4,446,243)	(4,366,175)	(4,579,121)	(4,587,859)	(5,205,061)	(5,381,844)	(5,506,343)	(5,427,023)	(5,267,710)	(5,383,304)	(4,915,965)	(4,603,112)	(59,669,759)
[+] AW0298	Other revenues	(87,027)	(82,732)	(88,072)	(103,936)	(93,216)	(92,549)	(103,714)	(113,639)	(104,948)	(104,246)	(94,606)	(80,175)	(1,148,861)
[-] AW0295	Operating revenues	(4,533,270)	(4,448,907)	(4,667,193)	(4,691,795)	(5,298,277)	(5,474,393)	(5,610,057)	(5,540,662)	(5,372,658)	(5,487,550)	(5,010,571)	(4,683,287)	(60,818,620)
[+] AW02155	Purchased water	6,732	6,955	4,222	5,337	7,417	12,728	2,556	30,333	12,619	10,691	13,795	2,971	116,357
[+] AW02154	Fuel and power	113,603	154,158	146,519	109,736	210,630	157,279	244,499	258,383	40,833	132,490	194,501	180,730	1,943,361
[+] AW02156	Chemicals	115,719	120,138	137,708	120,406	136,779	142,502	166,950	259,064	221,202	176,201	161,851	205,145	1,963,665
[+] AW02157	Waste disposal	38,663	35,652	40,490	30,285	73,625	61,250	25,432	28,512	78,433	(10,553)	38,342	84,746	524,875
[-] AW02126	Production costs	274,716	316,904	328,939	265,763	428,451	373,759	439,437	576,293	353,086	308,829	408,489	473,592	4,548,259
[+] AW02158	Salaries and wages	455,587	412,752	483,015	390,824	408,388	464,649	408,580	461,452	467,713	429,822	462,851	536,965	5,382,597
[+] AW02159	Pension expense	17,304	13,429	12,603	13,179	11,423	11,207	11,865	13,609	12,907	11,513	13,748	13,546	156,333
[+] AW02160	Group insurance expe	309	(9,556)	(8,816)	(14,093)	(21,504)	(21,266)	(26,890)	(8,057)	(12,598)	(15,955)	(4,417)	(110,069)	(252,912)
[+] AW02161	Other benefits	34,499	34,585	33,902	33,783	14,157	34,984	35,355	39,465	34,659	32,851	42,938	50,124	421,302
[-] AW02127	Employee-related cos	507,699	451,210	520,703	423,692	412,464	489,575	428,910	506,469	502,681	458,230	515,120	490,567	5,707,321
[+] AW02185	Service Company Cost	652,569	672,177	933,623	468,406	644,105	782,035	616,213	616,912	666,586	631,098	632,364	723,663	8,039,750
[+] AW02162	Contracted services	34,402	101,186	72,318	20,350	106,744	67,873	93,170	86,650	31,151	53,797	146,837	157,855	972,334
[+] AW02187	Building Maintenance	9,086	11,426	19,406	12,878	10,484	37,757	28,248	49,003	19,952	66,415	57,644	15,759	338,059
[+] AW02188	Telecommunication ex	21,810	10,627	24,882	17,924	16,035	26,974	22,445	22,688	20,745	22,350	25,243	37,520	269,244
[+] AW02189	Postage, printing an	548	615	317	833	658	829	972	1,399	2,259	4,345	1,967	4,315	19,056
[+] AW02163	Office supplies and	5,409	12,778	8,278	14,745	9,752	9,369	19,135	13,500	11,326	16,344	22,014	45,290	187,941
[+] AW02190	Advertising & market	0	0	0	0	0	0	0	0	0	0	0	0	0
[+] AW02109	Employee related exp	803	3,290	(5,435)	33,816	11,180	(2,465)	16,008	37,382	47,912	8,911	14,662	6,115	172,178
[+] AW02166	Miscellaneous expens	71,523	59,482	(9,315)	49,294	11,119	35,219	27,282	86,639	87,566	85,574	125,725	195,985	826,092
[+] AW02165	Rents	2,187	1,087	354	464	5	31	2,177	4	6	6,396	5	172	12,888
[+] AW02164	Transportation	(92,380)	56,779	140,563	17,976	26,474	33,959	39,639	32,162	40,083	26,309	47,108	115,128	483,800
[-] AW02128	Operating supplies a	53,388	257,271	251,369	168,279	192,451	209,545	249,075	329,426	261,000	290,441	441,205	578,140	3,281,591
[+] AW02168	Uncollectible accoun	(30,810)	29,709	23,659	25,005	29,261	49,390	40,844	32,309	51,908	46,110	15,412	32,422	345,219
[+] AW02170	Customer accounting,	8,722	7,983	6,104	7,876	7,473	7,344	7,053	7,328	7,940	7,873	7,261	6,177	89,132
[+] AW02172	Regulatory expense	0	0	0	0	0	0	0	0	0	0	0	0	0
[+] AW02171	Insurance other than	66,148	81,145	73,339	73,735	73,485	73,619	73,688	74,137	74,149	76,304	72,352	81,640	893,741
[+] AW02129	Maintenance supplies	19,998	62,842	125,943	78,751	48,436	97,362	78,473	168,455	228,432	158,932	132,374	442,518	1,642,516
[+] AW02173	Balance sheet pass t	0	0	0	0	0	0	0	0	0	0	0	0	0
[+] AW02174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW02111	Operation and mainte	1,552,431	1,879,241	2,263,679	1,511,506	1,836,126	2,082,630	1,933,693	2,311,329	2,145,781	1,977,817	2,224,577	2,828,718	24,547,529
[+] AW02132	Depreciation	888,911	829,379	766,359	863,729	848,720	854,811	861,442	887,899	893,053	878,064	878,033	887,238	10,337,638
[+] AW02133	Amortization	4,311	4,311	(8,342)	93	93	93	93	93	93	93	93	93	1,116
[+] AW02134	Removal costs, net	62,339	62,521	62,706	62,887	63,012	63,118	63,284	64,712	65,297	65,429	65,560	65,801	766,666
[-] AW02112	Depreciation and amo	955,560	896,211	820,723	926,709	911,825	918,022	924,820	952,704	958,443	943,586	943,685	953,132	11,105,419
[+] AW02146	Current income taxes	73,327	19,033	50,079	150,643	196,226	178,092	63,393	124,562	115,931	130,081	248,019	(2,235,676)	(886,289)
[+] AW02122	Deferred taxes	81,461	103,343	66,421	28,770	31,697	(3,341)	124,095	67,718	78,155	87,237	2,528	2,341,796	3,009,879
[+] AW02123	Amortization of inve	(6,106)	(6,106)	4,378	(3,715)	(4,506)	(3,761)	(6,406)	(3,496)	(3,731)	(4,503)	(131)	2,281	(35,801)
[-] AW02121	Incomes Taxes -Opera	148,682	116,270	120,878	175,698	223,417	170,990	181,083	188,784	190,355	212,815	250,417	108,401	2,087,789
[+] AW02113	General taxes	468,332	464,091	286,806	480,454	471,660	473,709	471,519	519,392	491,628	523,693	493,053	507,785	5,652,122
[-] AW02108	Operating expenses,	3,125,005	3,355,813	3,492,086	3,094,367	3,443,028	3,645,351	3,511,115	3,972,208	3,786,208	3,657,911	3,911,732	4,398,035	43,392,859
[-] AW02184	Operating Income (lo	(1,408,265)	(1,093,093)	(1,175,107)	(1,597,428)	(1,855,249)	(1,829,042)	(2,098,943)	(1,568,454)	(1,586,450)	(1,829,639)	(1,098,839)	(285,252)	(17,425,761)
[+] AW02114	Gain/Loss on sale of	0	0	0	0	0	0	0	0	0	0	0	0	0
[+] AW02117	Allowance for funds	(3,487)	(5,390)	(6,138)	(8,181)	(12,072)	(13,400)	(13,621)	(12,934)	(15,784)	(18,535)	(19,981)	(16,494)	(146,015)
[+] AW02142	Other miscellaneous	9,060	(29,838)	(251)	32,451	(2,949)	(412)	(404)	1,385	(3,671)	(2,846)	1,812	4,369	8,705
[-] AW0218	Other Income	5,573	(35,228)	(6,389)	24,271	(15,021)	(14,050)	(14,025)	(11,549)	(19,455)	(21,381)	(18,169)	(12,125)	(137,548)
[+] AW02145	Other miscellaneous	615	315	340	315	315	1,617	532	532	532	532	532	60,982	67,162
[+] AW02152	Current federal inco	(498)	1,139	(641)	0	0	0	0	0	0	0	0	0	0
[+] AW02153	Current state income	(154)	470	(316)	0	0	0	0	0	0	0	0	0	0
[-] AW02130	Other Deductions	(37)	1,924	(617)	315	315	1,617	532	532	532	532	532	60,982	67,162
[+] AW02135	Interest on long-ter	360,872	360,873	360,873	360,872	376,942	379,659	379,545	379,545	379,545	379,545	379,545	379,545	4,477,363
[+] AW02136	Interest on short-te	15,376	(12,608)	1,093	2,179	506	0	3,982	5,705	7,693	18,770	20,969	29,752	93,416
[+] AW02138	Other interest expen	0	0	0	0	0	0	0	0	0	0	0	0	0
[+] AW02118	Allowance for borrow	(3,850)	(5,950)	(6,776)	(9,031)	(13,328)	(14,794)	(15,038)	(14,279)	(17,425)	(20,463)	(22,059)	(18,210)	(161,203)
[+] AW02119	Amortization of debt	7,613	7,613	7,613	7,611	7,844	7,958	7,961	7,961	7,961	11,569	8,205	8,224	98,131
[-] AW02116	Interest Charges	380,012	349,927	362,801	361,631	371,964	372,823	376,450	378,931	377,774	389,422	386,661	399,311	4,507,707
[-] AW02110	Other Income (Expens	385,548	316,624	355,796	386,217	357,258	360,390	362,957	367,914	358,851	368,574	369,024	448,169	4,437,321
[-] AW02182	Income (loss) before	(1,022,717)	(776,470)	(819,311)	(1,211,211)	(1,497,991)	(1,468,652)	(1,735,986)	(1,200,540)	(1,227,599)	(1,461,065)	(729,815)	162,917	(12,988,440)
[-] AW02181	Net income (loss)	(1,022,717)	(776,470)	(819,311)	(1,211,211)	(1,497,991)	(1,468,652)	(1,735,986)	(1,200,540)	(1,227,599)	(1,461,065)	(729,815)	162,917	(12,988,440)
[-] AW02180	Net Income Available	(1,022,717)	(776,470)	(819,311)	(1,211,211)	(1,497,991)	(1,468,652)	(1,735,986)	(1,200,540)	(1,227,599)	(1,461,065)	(729,815)	162,917	(12,988,440)
AWTR/86021500	Div Decl Com Stk I/C	0	0	1,375,423	0	0	1,925,593	0	0	3,163,474	0	0	3,163,474	9,627,964
[-] AW02125	Common Dividends	0	0	1,375,423	0	0	1,925,593	0	0	3,163,474	0	0	3,163,474	9,627,964
[-] AW0294	PROFIT & LOSS STATEM	(1,022,717)	(776,470)	556,113	(1,211,211)	(1,497,991)	456,941	(1,735,986)	(1,200,540)	1,935,875	(1,461,065)	(729,815)	3,326,391	(3,360,477)
[-] AW02	Regulatory	(1,022,717)	(776,470)	556,113	(1,211,211)	(1,497,991)	456,941	(1,735,986)	(1,200,540)	1,935,875	(1,461,065)	(729,815)	3,326,391	(3,360,477)

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-02
General Ledger Balances - 13 Month Balance Sheet Ending 12/31/2022
Attachment 2

Structure	Dec 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	JUN 2022	JUL 2022	AUG 2022	SEP 2022	OCT 2022	NOV 2022	DEC 2022
Assets													
Utility Plant In Service	414,722,861	416,049,158	417,399,258	418,601,201	419,911,580	420,999,479	422,465,420	425,648,369	427,075,579	425,372,680	426,498,470	429,153,088	439,076,362
Construction Work In Progress	4,091,519	4,601,108	4,601,927	5,226,631	6,833,197	7,896,651	8,858,692	8,635,702	9,610,216	11,150,229	11,980,806	12,000,256	5,417,618
Utility Plant Accumulated Depreciation/Amortization	-120,274,345	-121,147,100	-122,040,112	-123,013,415	-124,472,934	-125,381,725	-126,183,253	-126,928,476	-127,754,142	-125,564,675	-126,498,921	-127,424,467	-128,159,775
Total Utility Plant Adjustment	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579	-3,749,579
Utility property, net of accumulated depreciation	294,790,456	295,753,587	296,211,495	297,064,838	298,522,264	299,764,826	301,391,280	303,606,017	305,182,074	307,208,656	308,230,776	309,979,298	312,584,627
Nonutility property, net of accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Property, Plant and Equipment	294,790,456	295,753,587	296,211,495	297,064,838	298,522,264	299,764,826	301,391,280	303,606,017	305,182,074	307,208,656	308,230,776	309,979,298	312,584,627
-													
Cash and Cash Equivalents	-532,996	-488,985	-436,562	-270,319	78,731	347,462	127,730	40,427	55,430	66,751	410,159	4,214	-208,894
Restricted Funds Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable, net	5,491,944	5,834,732	4,780,511	4,469,728	4,792,101	4,601,499	5,201,969	6,291,088	4,713,826	6,394,600	5,443,748	5,151,888	5,543,597
Unbilled Revenues	2,223,809	2,029,117	2,121,658	2,402,384	2,243,783	2,646,820	2,796,960	2,317,369	2,746,173	2,291,352	2,371,707	2,293,410	2,432,489
Materials and Supplies	1,080,568	1,250,049	1,288,441	1,253,365	1,259,914	1,373,870	1,326,599	1,264,895	1,378,433	1,414,207	1,581,809	1,719,572	1,936,433
Assets of discontinued operations -------	0	0	0	0	0	0	0	0	0	0	0	0	0
Other current assets	550,326	535,560	608,150	876,643	637,657	526,050	607,802	1,313,351	1,157,994	1,167,583	921,704	730,355	723,479
Total Current Assets	8,813,650	9,160,473	8,362,198	8,731,802	9,012,185	9,495,702	10,061,060	11,227,130	10,051,856	11,334,494	10,729,127	9,899,440	10,427,105
-													
Regulatory Assets	19,276,104	5,686,556	5,667,323	19,722,890	5,710,876	5,736,799	24,907,170	5,704,129	5,695,089	21,093,599	5,694,839	5,685,769	21,838,880
Other Investments	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Funds-Long Term	0	0	0	0	0	0	0	0	0	0	0	0	0
Goodwill	0	0	0	0	0	0	0	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Long Term Assets	53,953	52,569	51,184	49,800	48,416	47,031	45,646	44,261	42,876	41,491	95,025	93,697	92,599
Total Regulatory and Other L/T Assets	19,330,057	5,739,125	5,718,508	19,772,690	5,759,292	5,783,830	24,952,816	5,748,391	5,737,965	21,135,090	5,789,864	5,779,465	21,931,479
Total Assets	322,934,163	310,653,184	310,292,200	325,569,330	313,293,741	315,044,358	336,405,156	320,581,538	320,971,896	339,678,240	324,749,767	325,658,203	344,943,211
-													
Capital & Liabilities													
Common stock	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235	13,754,235
Paid in Capital	55,652,674	55,652,674	75,654,810	75,694,201	75,668,603	75,671,206	75,689,433	75,689,433	75,692,517	75,714,685	75,714,685	75,717,296	75,754,015
Retained Earnings	43,340,466	44,363,183	45,139,653	44,583,540	45,794,752	47,292,743	46,835,802	48,571,788	49,772,328	47,836,453	49,297,519	50,027,334	46,700,943
Accumulated other comprehensive income	0	0	0	0	0	0	0	0	0	0	0	0	0
Treasury stock	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Stockholder(s) Equity	112,747,375	113,770,092	134,548,698	134,031,977	135,217,590	136,718,183	136,279,470	138,015,456	139,219,080	137,305,374	138,766,439	139,498,864	136,209,193
Preferred Stock without mandatory redemption requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
Noncontrolling Interest ----------	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Equity	112,747,375	113,770,092	134,548,698	134,031,977	135,217,590	136,718,183	136,279,470	138,015,456	139,219,080	137,305,374	138,766,439	139,498,864	136,209,193
Long Term Debt	102,652,904	102,654,366	102,655,829	102,657,291	102,658,753	107,644,365	107,646,072	107,647,665	107,649,259	107,650,852	107,652,445	107,654,038	107,655,632
Redeemable Preferred Stock at redemption value	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Long-term debt	102,652,904	102,654,366	102,655,829	102,657,291	102,658,753	107,644,365	107,646,072	107,647,665	107,649,259	107,650,852	107,652,445	107,654,038	107,655,632
Total Capitalization	215,400,280	216,424,459	237,204,527	236,689,267	237,876,343	244,362,548	243,925,542	245,663,121	246,868,339	244,956,226	246,418,884	247,152,903	243,864,824
-													
Short-Term Debt	18,004,298	19,836,989	2,270,904	4,474,869	5,384,091	-892,209	2,069,410	3,526,220	2,283,481	6,937,922	6,682,378	5,883,210	11,946,731
Current Portion Long-term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion redeemable preferred stock	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	6,590,369	4,417,762	3,929,530	4,335,355	3,601,542	4,464,095	4,653,314	4,451,286	4,628,045	5,307,685	4,525,379	5,220,731	6,490,987
Taxes Accrued	4,772,232	5,207,252	2,360,441	2,558,137	2,525,549	3,085,006	3,437,545	3,442,847	3,935,356	4,375,212	4,287,219	4,882,397	3,011,566
Interest Accrued	988,770	1,345,844	1,702,918	857,297	1,140,621	1,444,765	1,023,381	1,398,997	1,774,613	947,533	1,249,399	1,556,015	1,007,311
Liabilities of Discontinued Operations -------	0	0	0	0	0	0	0	0	0	0	0	0	0
Other current liabilities	4,064,654	4,370,478	4,079,841	3,689,621	4,292,590	4,035,626	3,977,885	3,784,937	3,441,536	3,452,113	3,838,281	3,322,265	3,179,140
Total Current Liabilities	34,420,323	35,178,325	14,343,634	15,915,277	16,944,394	12,137,281	15,161,535	16,604,286	16,063,030	21,020,463	20,582,656	20,864,617	25,635,736
-													
Customer Advances for Construction	7,040,793	7,059,682	6,846,871	7,236,274	7,261,949	7,617,601	7,680,420	7,734,018	7,702,068	7,978,226	7,938,006	8,095,920	7,798,277
Deferred Income Taxes	35,460,752	35,748,409	36,057,946	36,208,679	36,592,816	36,936,609	37,293,094	37,857,565	38,165,592	38,335,515	38,732,239	38,743,739	40,845,936
Deferred Investment tax credits	52,721	46,615	40,509	44,887	41,172	36,666	32,905	26,499	23,004	19,273	14,770	14,639	16,920
Regulatory liability	15,296,057	1,113,527	874,798	14,939,146	192,048	-274,192	18,244,999	-1,355,401	-1,628,274	13,553,661	-2,587,043	-2,579,742	13,623,835
Accrued Pension	-1,633,684	-1,674,300	-1,856,932	-1,897,246	-1,938,924	-2,121,254	-2,162,224	-2,203,194	-2,382,484	-2,423,454	-2,464,424	-2,643,714	-2,684,684
Accrued postretirement benefit expense	-2,636,709	-2,736,125	-2,835,541	-3,250,143	-3,349,844	-3,449,355	-3,586,866	-3,686,377	-3,785,888	-3,885,399	-3,984,910	-4,084,421	-4,183,932
Other Deferred Credits	725,012	724,935	724,857	770,689	672,591	672,513	628,898	628,820	628,742	793,386	793,307	793,229	742,348
Regulatory & Other Long Term Liabilities	54,304,942	40,282,743	39,852,508	54,052,287	39,471,810	39,418,589	58,131,226	39,001,932	38,722,760	54,371,208	38,441,946	38,339,651	56,158,701
-													
Contributions in aid of Construction	18,808,619	18,767,658	18,891,531	18,912,499	19,001,195	19,125,940	19,186,852	19,312,199	19,317,767	19,330,342	19,306,281	19,301,032	19,283,950
Net income (loss)													
Total Capital and Liabilities	322,934,163	310,653,184	310,292,200	325,569,330	313,293,741	315,044,358	336,405,156	320,581,538	320,971,896	339,678,240	324,749,767	325,658,203	344,943,211

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-3. Confirm that within the Earnings Test, the Company has included the monthly 2022 average Materials and Supplies Balance as a component of Rate Base, while also including other Rate Base components as adopted in the Company's last rate case from 2012. Provide the rationale and justification for inclusion of certain Rate Base components from the 2012 rate case, while also updating other Rate Base components using 2022 balances.

RESPONSE:

The Materials and Supplies amounts on Line 5 of the Earnings Test are the actual monthly amounts for the periods of December 2021 through December 2022, less an adjustment to reduce Materials and Supplies by the amount included in working capital from TAWC's 2012 rate case, shown as footnote D. The components from 2012 are the last approved by TPUC in a general rate case.

TAWC utilized the same methodology in this proceeding for determining the Materials and Supplies as laid out in the company's Rebuttal Testimony in the 2022 reconciliation docket (TPUC Docket Number 22-00021). In that proceeding, the Company agreed to reduce Materials and Supplies by the amount that was included in the Working Capital determined in the last rate case TRA Docket 12-00049.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-4. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "Exhibit Reconciliation." Provide all underlying support for the APP revenue Reduction balances reflected on Line 20 of the Tab "Exhibit Reconciliation."

RESPONSE:

Please see attachments labeled "TAW_R_CADR1_NUM004_042523_Attachment 1" and "TAW_R_CADR1_NUM004_042523_Attachment 2." Attachment 1 provides the calculation for APP revenue reduction of $25,637 related to years 2013 through 2016, and Attachment 2 is the same calculation which totals to $9,426 related to years 2017 through 2021. Total APP revenue reduction for 2022 is $35,063.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-04
APP Revenue Reduction Calculation, 2013 through 2016

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

Year	50% of Annual Performance Plan	Percentage of Capitalized Wages	50% of APP multiplied by Labor Capitalization Rate	Actual Amount of Performance Compensation Capitalized	Adjustment to Capital for Performance Compensation	Revenue Reduction Calculation for 2013	Revenue Reduction Calculation for 2014 (1)	Revenue Reduction Calculation for 2015 (1)	Revenue Reduction Calculation for 2016 (1)	Revenue Reduction Calculation for 2017 (1)	Revenue Reduction Calculation for 2018 (1)	Revenue Reduction Calculation for 2019 (1)	Revenue Reduction Calculation for 2020 (2)	Revenue Reduction Calculation for 2021 (3)	Revenue Reduction Calculation for 2022
2016	$232,022	29.33%	$68,052	$60,844	$0				$0	$0	$0	$0	$0	$0	$0
2015	133,926	30.08%	40,285	46,737	6,452			6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452
2014	73,911	29.03%	21,456	38,826	17,370		17,370	17,370	17,370	17,370	17,370	17,370	17,370	17,370	17,370
2013	71,767	21.63%	15,523	67,630	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107	52,107
Total	$511,626		$145,316	$214,037	$75,929	$52,107	$69,477	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929	$75,929
	Pre-Tax Authorized Rate of Return:					9.454%	9.454%	9.454%	9.454%	9.454%	8.451%	8.451%	8.451%	8.451%	8.451%
	Pre-Tax Reduction on Capitalized AIP:					4,926	6,569	7,179	7,179	7,179	6,417	6,417	6,417	6,417	6,417
	Depreciation Expense Reduction:	2.22%				1,154	1,539	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682
	Property and Franchise Taxes Reduction:					704	939	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026
	Revenue Reduction:					6,785	9,047	9,887	9,887	9,887	9,125	9,125	9,125	9,125	9,125
	Revenue Taxes					3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	3.191%
	Total Revenues with Revenue Taxes Reduction				$56,417	$7,009	$9,345	$10,213	$10,213	$10,213	$9,426	$9,426	$9,426	$9,426	$9,426
	QIIP	48.36%			$4,558	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,558
	EDI	1.78%			168	0	0	0	0	0	0	0	0	0	168
	SEC	49.86%			4,700	0	0	0	0	0	0	0	0	0	4,700
	Total Revenues with Revenue Taxes Reduction in this Filing				$9,426	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,426

composite rate based on 2016 actual depr expense over actual additions

same as 2016 recon filing

% from total actual revenue requirement filed for 2016 reconciliation

% from total actual revenue requirement filed for 2016 reconciliation

% from total actual revenue requirement filed for 2016 reconciliation

(1) These amounts from 2014-2019 have been zeroed out to reflect the revenue reduction being included in the 2019 reconciliation rate from Docket No. 20-00028
(2) These amounts from 2020 have been zeroed out to reflect the revenue reduction being included in the 2020 Capital Recovery Riders from Docket No. 19-00105
(3) These amounts from 2021 have been zeroed out to reflect the revenue reduction being included in the 2021 reconciliation rate from Docket No. 22-00021

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-04
APP Revenue Reduction Calculation, 2017 through 2021

Year	Annual Performance Plan	Long Term Performance Plan	Total	Actual Amount of Performance Compensation Capitalized
2021	$513,949	$46,027	$559,976	$102,150
2020	470,816	4,819	$475,635	73,657
2019	304,244	(51)	$304,194	23,982
2018	306,660	65,794	$372,454	16,285
2017	369,360	49,280	$418,640	10,993
Total	$1,965,030	$165,869	$2,130,899	$227,068

Year	Allowed Portion of Annual Performance Plan (50% through 2018)	Percentage of Capitalized Wages	Allowed Portion of APP multiplied by Labor Capitalization Rate	Actual Amount of Performance Compensation Capitalized	Adjustment to Capital for Performance Compensation	Revenue Reduction Calculation for 2017 (1)	Revenue Reduction Calculation for 2018 (1)	Revenue Reduction Calculation for 2019 (1)	Revenue Reduction Calculation for 2020 (1)	Revenue Reduction Calculation for 2021 (1)	Revenue Reduction Calculation for 2022	Notes
2021	$0	36.57%	$0	$102,150	$102,150					$102,150	$102,150	
2020	0	31.10%	0	73,657	73,657				73,657	73,657	73,657	
2019	0	33.23%	0	23,982	23,982			23,982	23,982	23,982	23,982	
2018	153,330	33.48%	51,331	16,285	0		0	0	0	0	0	
2017	184,680	34.20%	63,169	10,993	0	0	0	0	0	0	0	
Total	$338,010		$114,500	$227,068	$199,790	$0	$0	$23,982	$97,639	$199,790	$199,790	
	Pre-Tax Authorized Rate of Return:					9.454%	8.451%	8.451%	8.451%	8.451%	8.451%	
	Pre-Tax Reduction on Capitalized AIP:					0	0	2,027	8,252	16,885	16,885	
	Depreciation Expense Reduction:	2.62%				0	0	628	2,558	5,235	5,235	composite rate based on 2021 actual Capital Riders depr expense over actual Capital Riders additions
	Property and Franchise Taxes Reduction:					0	0	324	1,319	2,699	2,699	per 2021 Capital Riders filing
	Revenue Reduction:					0	0	2,979	12,129	24,819	24,819	
	Revenue Taxes					3.191%	3.191%	3.191%	3.191%	3.191%	3.191%	
	Total Revenues with Revenue Taxes Reduction				$41,244	$0	$0	$3,077	$12,529	$25,637	$25,637	
	QIIP	64.62%			$16,567	$0	$0	$0	$0	$0	$16,567	% from total actual revenue requirement filed for 2021 reconciliation
	EDI	5.29%			1,356	0	0	0	0	0	1,356	% from total actual revenue requirement filed for 2021 reconciliation
	SEC	30.09%			7,714	0	0	0	0	0	7,714	% from total actual revenue requirement filed for 2021 reconciliation
	Total Revenues with Revenue Taxes Reduction in this Filing				$25,637	$0	$0	$0	$0	$0	$25,637	

(1) These amounts from 2017-2021 have been zeroed out to reflect the revenue reduction being included in the 2021 reconciliation rate from Docket No. 22-00021

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-5. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test – RCL>. Regarding incentive compensation included as an addition to Operating Income, respond to the following:

a. Provide the underlying calculations and workpapers supporting the monthly amounts reflected within this File;
b. Indicate the portion of incentive compensation costs for (i) TAWC, and (ii) costs allocated to TAWC further split by type of incentive; and
c. If not included within the reconciling adjustment in the Earnings Test file, identify the monthly incentive compensation costs incurred and allocated to TAWC from each affiliate, further split between (i) Short-Term incentive compensation, and (ii) Long-Term incentive compensation.

RESPONSE:

a. Please see "TAW_R_CADR1_NUM005_042523_Attachment" which provides the supporting calculations and workpapers
b. Please see "TAW_R_CADR1_NUM005_042523_Attachment" which indicates the portion of allocated costs to TAWC and the portion incentive compensation for TAWC.
c. The monthly adjustment included in the Earnings Test file represents all the affiliate allocations of short-term and long-term performance plan costs to TAWC.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-05
Incentive Compensation - After Tax Basis

b) i) TAWC Cost
None

b) ii) Cost Allocated to TAWC

Category	Account	Account Description	2022 January	February	March	April	May	June	July	August	September	October	November	December
Short Term	50171000	Annual Performance Plan	$58,186	$57,728	$57,417	$57,897	$57,877	$42,384	$55,519	$55,185	$55,185	$55,017	$55,017	($15,013)
Long Term	50171600	Compensation Exp - Options												
Long Term	50171800	Compensation Exp - RSU's			252,670	(176,424)		120,700			29,067			109,192
		Subtotal	$58,186	$57,728	$310,087	($118,527)	$57,877	$163,084	$55,519	$55,185	$84,251	$55,017	$55,017	$94,179
		State Tax @ 6.5%	($3,782)	($3,752)	($20,156)	$7,704	($3,762)	($10,600)	($3,609)	($3,587)	($5,476)	($3,576)	($3,576)	($6,122)
		Total (Net of State Tax)	$54,404	$53,975	$289,931	-$110,823	$54,115	$152,484	$51,910	$51,598	$78,775	$51,441	$51,441	$88,058
		Federal Tax @ 21%	($11,425)	($11,335)	($60,886)	$23,273	($11,364)	($32,022)	($10,901)	($10,836)	($16,543)	($10,803)	($10,803)	($18,492)
		Incentive Compensation - After Tax Basis	**$42,979**	**$42,641**	**$229,046**	**($87,550)**	**$42,751**	**$120,462**	**$41,009**	**$40,762**	**$62,232**	**$40,638**	**$40,638**	**$69,566**

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Grady Stout

Question:

1-6. Regarding overhead loadings applied to construction work in progress, provide the following information:

a. Provide the calculation supporting the overhead rate(s) applied to construction projects in 2022. This support should include all components included in both the numerator and denominator within the ratio; and

b. Confirm that the loading rates applied to capital rider qualifying projects are identical to the loading rate applied to non-qualifying construction projects.

RESPONSE:

a. Below is the calculation that supports the engineering overhead rates applied to 2022 construction projects. The engineering overhead rate is calculated using the total overhead cost divided by the total forecasted construction cost. The Numerator is the Total Overhead Cost. The Denominator is the Total Forecasted Capital Spend (less the total overhead cost).

Company Description	Month	Calculated Rate	Numerator - Total overhead cost to be allocated	Total Forecasted Capital Spend	Denominator - (E-D). Total Forecasted Capital Spend less overhead
1026 Tennessee American Water Co.	202201	0.07415838	2,434,141.82	35,257,700.00	32,823,558.18
1026 Tennessee American Water Co.	202202	0.08044683	2,406,417.32	32,319,558.33	29,913,141.01
1026 Tennessee American Water Co.	202203	0.08804347	2,377,516.98	29,381,416.67	27,003,899.69
1026 Tennessee American Water Co.	202204	0.10672234	2,317,855.98	24,036,421.02	21,718,565.04
1026 Tennessee American Water Co.	202205	0.11003189	2,117,875.38	21,365,707.58	19,247,832.20
1026 Tennessee American Water Co.	202206	0.07391009	1,959,963.43	28,478,175.00	26,518,211.57
1026 Tennessee American Water Co.	202207	0.07391009	1,959,963.43	28,478,175.00	26,518,211.57
1026 Tennessee American Water Co.	202208	0.13551875	1,885,308.42	15,797,098.69	13,911,790.27
1026 Tennessee American Water Co.	202209	0.14379861	1,588,811.71	12,637,678.95	11,048,867.24
1026 Tennessee American Water Co.	202210	0.12327304	1,230,306.13	11,210,640.00	9,980,333.87
1026 Tennessee American Water Co.	202211	0.12327304	1,230,306.13	11,210,640.00	9,980,333.87
1026 Tennessee American Water Co.	202212	0.12327304	1,230,306.13	11,210,640.00	9,980,333.87

b. Loading rates applied to capital rider qualifying projects are identical to the loading rate applied to non-capital rider qualifying construction projects.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-7. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP SAP Revenues." Respond to the following:

a. Explain why there are no QIIP revenues for rate code TNNRF rate number within account 24199700; and

b. Explain the distinction between the first two lines of this file with annual balances of ($8,463.74) and $550,227.17.

RESPONSE:

a. For January through partial October 2022, account 24199700 (Current Deferred Revenue) was used to record advanced private fire service QIIP surcharge revenue (see lines 12 and 13 on <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP SAP Revenues"). In October 2022, the account mapping to record advanced private fire service QIIP surcharge revenues changed; QIIP surcharge revenues for advanced private fire service customers are now mapped to account 40145200 (Private Fire Billed Revenue) (see lines 32 and 33 on <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP SAP Revenues"). This change only affected QIIP surcharge revenue, as advanced private fire service EDI and SEC surcharge revenues were already mapped to account 40145200 (lines 30, 31, 34, and 35).

b. Line 12 on <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP SAP Revenues," as well as lines 30, 32, and 34, represent amounts credited to advanced private fire service accounts that requested service deactivation during a period where service had been paid in advance. The Company's billing system (SAP) prorates a refund amount based on the service deactivation date in relation to the prepaid billing period. Line 13 represents QIIP surcharge revenues for advanced private fire service customers.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Grady Stout

Question:

1-8. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP 2022 Actuals." Respond to the following:

a. Provide a description of each main break occurring in 2022, identifying the date and cause of the break;

b. For each main break, identify the (i) capital expenditures included in this application, incurred by month, and (ii) the Operating and Maintenance costs by cost type, account and month:

c. For each main break, identify the amount of main replaced in feet; and

d. For each main break, identify the age of the main that was replaced.

RESPONSE:

a. Please see TAW_R_CADR1_NUM008_ATTACHMENT 1
b. Please see TAW_R_CADR1_NUM008_ATTACHMENT 2
c. Please see TAW_R_CADR1_NUM008_ATTACHMENT 1
d. Please see TAW_R_CADR1_NUM008_ATTACHMENT 1

Street Address	Town	Work Description	Leak_Main Size	Leak_Material	Leak_Date	Failure Type	Leak_InstallDate	Feet Replaced
206 ROBIN HOOD TRL	LOOKOUT MOUNTAIN GA	WATER MAIN BREAK REPLACE	2	Cast Iron	1/23/2022	Circular	1/1/1945	2
809 E CIRCLE DR	ROSSVILLE	WATER MAIN BREAK REPLACE	2	Cast Iron	3/25/2022	Circular	1/1/1935	2
00 MCDOWELL ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/3/2022	Circular	1/1/1975	3
3447 LOCKWOOD CIR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/20/2022	Circular	1/1/1985	2
204 ROBIN HOOD TRL	LOOKOUT MOUNTAIN GA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/26/2022	Circular	1/1/1945	3
266 WARREN ST	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/26/2022	Circular	7/1/1997	4
234 S CENTER ST	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/26/2022	Circular	1/1/1935	5
00 GREENS LAKE RD	CATOOSA COUNTY	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/27/2022	Circular	1/1/1935	8
1562 ADKINS RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/28/2022	Circular	1/1/1985	3
1300 CUSHMAN ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/7/2022	Circular	6/1/1941	2
5500 CENTRAL AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/7/2022	Circular	1/1/1955	4
4702 MADONNA AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/10/2022	Circular	1/1/1945	2
70 E LAKEVIEW AVE	ROSSVILLE	WATER MAIN BREAK REPAIR	2.5	Cast Iron	2/16/2022	Circular	1/1/1955	0
213 BALSAM LN	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	2/18/2022	Circular	11/4/2011	0
15 SCHOOL ST	ROSSVILLE	WATER MAIN BREAK REPAIR	2.5	Cast Iron	2/23/2022	Circular	5/24/2004	0
2736 TANGLEWOOD RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/23/2022	Circular	9/1/1952	2
5119 LANTANA LN	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/24/2022	Circular	1/1/1975	3
3701 CONNELLY LN	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	3/17/2022	Circular	1/1/1945	3
1203 NELLIE ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	3/25/2022	Circular	1/1/1945	6
4 WATSON ST	LOOKOUT MOUNTAIN TN	WATER MAIN BREAK REPLACE	2.5	Cast Iron	3/30/2022	Circular	1/1/1935	3
504 GLENHILL CIR	RED BANK	WATER MAIN BREAK REPLACE	2.5	Cast Iron	4/11/2022	Circular	1/1/1955	3
4707 ENTERPRISE LN	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	5/18/2022	Circular	1/1/1975	0
6214 FISK AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	5/20/2022	Circular	1/1/1975	4
309 SPRING CREEK RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	5/28/2022	Circular	1/1/1950	1
116 BAXTER ST	RED BANK	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/17/2022	Circular	1/1/1995	2
3007 KENDALE DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Galvanized	6/18/2022	Circular	1/1/1955	3
5607 WINNIESPAN RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/23/2022	Circular	1/1/1975	5
3 EDWARDS TRCE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/17/2022	Circular	1/1/1945	5
4428 TN-58	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	7/19/2022	Circular	4/19/2012	0
3408 JONES ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	9/7/2022	Circular	1/1/1945	3
925 W 40TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/12/2022	Circular	1/1/1945	3
3217 ARDIAN TRL	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/15/2022	Circular	1/1/1955	4
4205 WILKESVIEW DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/21/2022	Circular	1/1/1985	5
00 LANOIR ST	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/23/2022	Circular	1/1/1955	3
4306 DUVAL ST	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/23/2022	Circular	1/1/1945	5
5500 WINNIESPAN RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/28/2022	Circular	6/1/1981	2
7843 OPAL DR	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	11/8/2022	Circular	7/1/1981	0
3300 GLEASON CIR	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/14/2022	Circular	1/1/1955	3
1317 RADMOOR CIR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/18/2022	Circular	1/1/1975	3
3936 RINGGOLD RD	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/23/2022	Circular	1/1/1955	3
3701 CONNELLY LN	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/28/2022	Circular	1/1/1945	3
1008 RAVENCREST DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/29/2022	Circular	10/1/1979	2
1119 JOHN ROSS RD	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/1/2022	Circular	1/1/1935	2
3015 MERRYDALE DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/5/2022	Circular	1/1/1955	3
206 VISTA DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/9/2022	Circular	1/1/1965	6
1123 ORANGEWOOD AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/16/2022	Circular	1/1/1945	3
300 IRVING PL	LOOKOUT MOUNTAIN TN	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/27/2022	Circular	1/1/1945	3
201 TACOA AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/29/2022	Circular	4/1/1931	5

3400 CUMMINGS HWY	CHATTANOOGA	WATER MAIN BREAK REPAIR	4	Cast Iron	2/4/2022	Circular	1/1/1995	0
3200 E 36TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	4	Cast Iron	4/7/2022	Circular	12/10/1976	4
2613 COWART ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	4	Cast Iron	9/28/2022	Circular	1/1/1905	0
3937 WEBB RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	4	Cast Iron	12/28/2022	Circular	9/9/2000	0
3926 KINGS RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	4	Cast Iron	12/29/2022	Circular	1/1/1965	0
00 BELVOIR HILLS DR	EAST RIDGE	WATER MAIN BREAK REPAIR	6	Cast Iron	1/17/2022	Circular	1/1/1955	0
1200 PANORAMA DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	DICL	1/20/2022	Circular	1/1/1965	5
6332 HANSLEY DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	1/26/2022	Circular	1/1/1975	3
1306 PETER PAN RD	LOOKOUT MOUNTAIN GA	WATER MAIN BREAK REPAIR	6	Cast Iron	8/10/2022	Circular	1/1/1955	0
2327 MARCO CIR	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	9/9/2022	Circular	1/1/1975	3
2800 BENNETT AVE	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Cast Iron	9/15/2022	Circular	1/1/1975	0
1211 RIDGE TOP DR	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Cast Iron	9/28/2022	Circular	8/16/1979	0
1505 SUNSET RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Cast Iron	10/10/2022	Circular	4/1/1969	0
1227 W 53RD ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	10/24/2022	Circular	1/1/1935	3
511 S SWEETBRIAR AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	6	Cast Iron	11/30/2022	Circular	1/1/1965	3
2711 GLENWOOD PKY	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	12/16/2022	Circular	1/1/1955	2
7700 NOAH REID RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Cast Iron	12/22/2022	Circular	1/1/1975	0
7208 TYNER RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	12/30/2022	Circular	11/9/2004	3
4009 INDUSTRY DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	1/18/2022	Circular	1/1/1975	5
1098 LUPTON DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	1/21/2022	Circular	10/26/1978	16
1313 ROANOKE AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	1/27/2022	Circular	1/1/1925	3
91 LOOKOUT DR	EAST RIDGE	WATER MAIN BREAK REPLACE	8	Cast Iron	2/22/2022	Circular	1/1/1965	3
4500 OAKWOOD DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	10/20/2022	Circular	1/1/1965	2
5000 SUNNYSIDE AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	11/2/2022	Circular	1/1/1955	3
1900 TUNNEL BLVD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	11/7/2022	Circular	1/1/1955	4
703 CARUTHERS RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	11/14/2022	Circular	5/1/1956	4
2700 SYDNEY ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	11/30/2022	Circular	1/1/1925	12
707 MOCCASIN BEND RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	8	Cast Iron	12/29/2022	Circular	1/1/1965	0
2717 CURTIS ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	12/29/2022	Circular	1/1/1905	3
909 LAFAYETTE RD	ROSSVILLE	WATER MAIN BREAK REPAIR	12	Cast Iron	10/1/2022	Circular	12/2/1998	0
475 W MARTIN LUTHER KING BLVD	CHATTANOOGA	WATER MAIN BREAK REPAIR	12	Cast Iron	10/14/2022	Circular	1/1/1965	0
560 MAPLE ST	WHITWELL	WATER MAIN BREAK REPAIR	1	Galvanized	8/2/2022	Deterioration	1/1/1996	0
148 S ASTER AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	1.25	Galvanized	5/17/2022	Deterioration	1/1/1985	2
727 HENDERSON AVE	ROSSVILLE	WATER MAIN BREAK REPLACE	2	Galvanized	2/2/2022	Deterioration	1/1/1925	6
900 FOSTER RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	2/16/2022	Deterioration	1/1/1955	5
5102 JARRETT RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	2/25/2022	Deterioration	1/1/1975	3
37406 FISHER AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	3/2/2022	Deterioration	1/1/1925	2
3125 CAMPBELL ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	3/4/2022	Deterioration	1/1/1925	3
4800 VIRGINIA AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	5/5/2022	Deterioration	1/1/1935	2
00 16TH AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	6/2/2022	Deterioration	1/1/1955	2
2711 E 17TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	6/10/2022	Deterioration	1/1/1925	6
1405 AWHILA DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	6/13/2022	Deterioration	1/1/1965	4
3910 FOUNTAIN AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2	Galvanized	6/13/2022	Deterioration	1/1/1925	5
3903 MERRYWOOD LN	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	6/21/2022	Deterioration	1/1/1995	0
00 E 39TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	6/30/2022	Deterioration	1/1/1925	3
1210 CHAMBERLAIN AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	7/6/2022	Deterioration	1/1/1915	3
1348 SLAYTON ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	7/15/2022	Deterioration	1/1/1935	0
3368 DOUGS DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	8/11/2022	Deterioration	1/1/1985	5
2605 E 30TH ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Cast Iron	8/17/2022	Deterioration	1/1/1925	0

4500 S MAYFAIR AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Cast Iron	8/23/2022	Deterioration	1/1/1925	5
100 MAPLE ST	WHITWELL	WATER MAIN BREAK REPLACE	2	Galvanized	9/14/2022	Deterioration	1/1/1996	10
3418 CLIO AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/15/2022	Deterioration	1/1/1925	3
2804 E 47TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/15/2022	Deterioration	1/1/1935	4
1215 E 8TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/20/2022	Deterioration	1/1/1925	3
5007 16TH AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/30/2022	Deterioration	1/1/1915	4
00 PINEWOOD LN	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	10/12/2022	Deterioration	1/1/1935	3
807 S CREST RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	10/26/2022	Deterioration	1/1/1925	0
20 LAWN ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	11/2/2022	Deterioration	1/1/1925	3
00 ORTON ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	11/30/2022	Deterioration	1/1/1905	2
1122 WESTWOOD AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	12/28/2022	Deterioration	1/1/1935	3
3620 CLINE RD	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/1/2022	Deterioration	1/1/1955	6
1101 LULA LAKE RD	LOOKOUT MOUNTAIN GA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/4/2022	Deterioration	1/1/1945	2
128 PARK ST	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/26/2022	Deterioration	5/24/2004	2
109 OCHS HWY	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/9/2022	Deterioration	1/1/1905	3
407 N LOVELL AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	2/9/2022	Deterioration	10/1/1947	3
100 OCHS HWY	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/2/2022	Deterioration	1/1/1905	4
3810 JUANDALE TRCE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/3/2022	Deterioration	12/1/1955	3
1205 NELLIE ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/9/2022	Deterioration	1/1/1945	2
7140 ROBIN LN	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/6/2022	Deterioration	1/1/1995	6
4006 WILEY AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/15/2022	Deterioration	1/1/1955	5
4913 FLORIDA AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/26/2022	Deterioration	1/1/1995	3
103 OCHS HWY	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/26/2022	Deterioration	1/1/1905	7
1645 KEY WEST AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	8/13/2022	Deterioration	4/4/1997	5
1728 RAY JO CIR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	9/1/2022	Deterioration	1/1/1975	2
4004 WILEY AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	9/29/2022	Deterioration	1/1/1955	3
167 MONANAW AVE	CATOOSA COUNTY	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/23/2022	Deterioration	1/1/2005	2
1200 FOSTER ST	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/28/2022	Deterioration	1/1/1995	2
120 RIDGESIDE RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Galvanized	12/9/2022	Deterioration	1/1/1955	0
2399 ALVIN YORK HWY	MARION COUNTY	WATER MAIN BREAK REPLACE	3	Galvanized	9/15/2022	Deterioration	1/1/1993	5
2107 WATAUGA ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	6/29/2022	Deterioration	1/1/1975	5
00 ELDER MOUNTAIN RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Steel	8/9/2022	Deterioration	1/1/1985	0
3502 RINGGOLD RD	EAST RIDGE	WATER MAIN BREAK REPLACE	8	DICL	3/15/2022	Deterioration	1/1/1985	3
3502 RINGGOLD RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	5/13/2022	Deterioration	1/1/1985	7
00 ELDER MOUNTAIN RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	8	Cast Iron	9/12/2022	Deterioration	4/1/1986	0
8436 IRIS DR	CHATTANOOGA	WATER MAIN BREAK REPAIR	8	DICL	11/29/2022	Deterioration	1/1/1975	0
8017 KARR ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Cast Iron	7/25/2022	Joint Leak	7/31/1997	3
858 INCLINE RD	WHITWELL	WATER MAIN BREAK REPLACE	2	PVC	12/19/2022	Joint Leak	9/27/2021	3
00 ELDER MOUNTAIN RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Steel	5/11/2022	Joint Leak	1/1/1985	0
00 ELDER MOUNTAIN RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	Steel	12/30/2022	Joint Leak	1/1/1985	0
8609 WINDY LN	CHATTANOOGA	WATER MAIN BREAK REPAIR	1.25	Galvanized	6/22/2022	Physical Damage	1/1/1995	0
105 TUXEDO CIR	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	4/27/2022	Physical Damage	1/1/1925	0
1700 DODDS AVE	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	8/8/2022	Physical Damage	1/1/1905	0
100 FOXTROT LN	MARION COUNTY	WATER MAIN BREAK REPLACE	2	PVC	10/3/2022	Physical Damage	12/31/2020	10
6630 HILTON DR	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	5/17/2022	Physical Damage	1/1/1965	2
133 FLORA CIR	RED BANK	WATER MAIN BREAK REPAIR	2.5	Cast Iron	6/8/2022	Physical Damage	1/1/1935	0
2416 GUNBARREL RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	DICL	7/27/2022	Physical Damage	5/31/2022	0
2304 E 17TH ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	DICL	9/20/2022	Physical Damage	1/1/1985	0
712 HAMILTON AVE	CHATTANOOGA	WATER MAIN BREAK REPAIR	8	DICL	2/12/2022	Physical Damage	3/31/2000	0

3208 KINGS POINT RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	4/25/2022	Physical Damage	11/1/1981	4
3256 BROWNS FERRY RD	CHATTANOOGA	WATER MAIN BREAK REPAIR	12	DICL	2/9/2022	Physical Damage	1/1/1975	0
4701 ALABAMA AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	1.5	Cast Iron	12/15/2022	Pinhole	7/18/1995	2.5
120 RIDGESIDE RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	1/4/2022	Pinhole	1/1/1955	5
4401 13TH AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	1/5/2022	Pinhole	1/1/1925	7
00 HENDERSON AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Cast Iron	1/31/2022	Pinhole	1/1/1955	3
1321 LAWRENCE RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	3/4/2022	Pinhole	1/1/1925	3
116 S HERMITAGE AVE	LOOKOUT MOUNTAIN TN	WATER MAIN BREAK REPLACE	2	Galvanized	4/13/2022	Pinhole	9/23/1974	3
1301 SUNNYFIELD LN	EAST RIDGE	WATER MAIN BREAK REPLACE	2	Galvanized	4/14/2022	Pinhole	2/1/1928	3
105 TUXEDO CIR	CHATTANOOGA	WATER MAIN BREAK REPAIR	2	Galvanized	4/25/2022	Pinhole	1/1/1925	0
4904 14TH AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	5/24/2022	Pinhole	12/14/2011	5
1203 CHAMBERLAIN AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	6/19/2022	Pinhole	1/1/1915	5
1427 WOOD NYMPH TRL	LOOKOUT MOUNTAIN GA	WATER MAIN BREAK REPAIR	2	Galvanized	7/20/2022	Pinhole	1/1/1925	0
525 W GORDON AVE	ROSSVILLE	WATER MAIN BREAK REPLACE	2	Galvanized	8/22/2022	Pinhole	7/1/1989	5
604 VILLARD ST	ROSSVILLE	WATER MAIN BREAK REPAIR	2	Galvanized	8/31/2022	Pinhole	1/1/1935	0
7648 MALLETTE RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/9/2022	Pinhole	1/1/1975	3
2610 E 46TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/14/2022	Pinhole	1/24/2013	4
2806 E 47TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	9/14/2022	Pinhole	1/1/1935	5
113 AMHURST AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	11/2/2022	Pinhole	1/1/1925	2
3337 GLEASON DR	EAST RIDGE	WATER MAIN BREAK REPLACE	2	Galvanized	12/20/2022	Pinhole	1/1/1935	3
144 TANFORAN DR	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/10/2022	Pinhole	1/1/1965	4
3310 RINGGOLD RD	EAST RIDGE	WATER MAIN BREAK REPAIR	2.5	Galvanized	1/13/2022	Pinhole	1/1/1955	0
4206 LAKE HAVEN LN	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	1/13/2022	Pinhole	1/1/1965	0
22 BISCAYNE BLVD	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	3/31/2022	Pinhole	1/1/1945	4
1210 COLLINS CIR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Galvanized	5/5/2022	Pinhole	8/1/1955	5
3604 RINGGOLD RD	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/26/2022	Pinhole	1/1/1955	2
2023 S WILLOW ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	Cast Iron	8/22/2022	Pinhole	1/1/1935	0
00 CRABTREE DR	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	8/24/2022	Pinhole	1/1/1965	3
4013 HARBOR HILLS RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	8/30/2022	Pinhole	1/1/1985	3
2818 E 48TH ST	CHATTANOOGA	WATER MAIN BREAK REPAIR	2.5	HDPE	9/15/2022	Pinhole	1/1/1985	0
5807 CLOVER ST	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	10/29/2022	Pinhole	1/1/1945	3
7401 EDGEFIELD DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	DICL	3/7/2022	Pinhole	1/1/1965	4
6026 TALLADEGA AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	DICL	5/21/2022	Pinhole	7/1/1983	4
915 DONALDSON RD	EAST RIDGE	WATER MAIN BREAK REPLACE	6	Cast Iron	10/26/2022	Pinhole	11/29/1977	4
2626 WALKER RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	3/10/2022	Pinhole	12/28/1977	4
2113 VINE ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	6/30/2022	Pinhole	12/29/1977	3
118 GOODSON AVE	RED BANK	WATER MAIN BREAK REPLACE	8	DICL	10/4/2022	Pinhole	1/1/1985	4
3511 ROSSVILLE BLVD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	12/2/2022	Pinhole	1/1/1915	5
9590 VALLEY VIEW HWY	MARION COUNTY	WATER MAIN BREAK REPLACE	1	PVC	6/27/2022	Split	1/1/1970	60
1300 KILGORE LOOP	SEQUATCHIE COUNTY	WATER MAIN BREAK REPLACE	2	PVC	3/1/2022	Split	1/1/1970	3
303 CHICKASAW RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	4/29/2022	Split	1/1/1925	2
514 BILTMORE DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	5/29/2022	Split	1/1/1955	6
1400 JONES CROSSING RD	MARION COUNTY	WATER MAIN BREAK REPLACE	2	PVC	6/22/2022	Split	1/1/1970	20
1203 LOGAN AVE	ROSSVILLE	WATER MAIN BREAK REPLACE	2	Galvanized	7/12/2022	Split	1/1/1925	4
115 NOLL ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	7/13/2022	Split	1/1/1985	2
3711 OWEDA TRCE	RED BANK	WATER MAIN BREAK REPLACE	2	Galvanized	8/9/2022	Split	1/1/1935	3
4629 FAIRWOOD LN	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Cast Iron	8/22/2022	Split	10/1/1982	8
27 LAWN ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	8/29/2022	Split	1/1/1925	3
361 OSCEOLA DR	WHITWELL	WATER MAIN BREAK REPLACE	2	PVC	9/27/2022	Split	1/1/1970	6

00 OCHS HWY	CHATTANOOGA	WATER MAIN BREAK REPLACE	2	Galvanized	12/2/2022	Split	1/1/1935	5
1617 PARKWAY DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.25	Cast Iron	5/11/2022	Split	1/1/1955	5
41 BELL AVE	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	1/27/2022	Split	1/1/1935	5
6929 WAKE ROBIN DR	EAST RIDGE	WATER MAIN BREAK REPAIR	2.5	HDPE	6/23/2022	Split	1/1/1955	0
1702 E RIDGE AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	6/23/2022	Split	1/1/1935	4
99 CORDELL DR	ROSSVILLE	WATER MAIN BREAK REPLACE	2.5	HDPE	6/23/2022	Split	7/1/1997	6
6104 SCHOFIELD AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	7/25/2022	Split	3/1/1935	4
1102 CRUTCHFIELD ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	9/7/2022	Split	1/1/1955	2
1515 FRUITLAND DR	EAST RIDGE	WATER MAIN BREAK REPLACE	2.5	Cast Iron	11/8/2022	Split	9/16/2003	2
6929 WAKE ROBIN DR	EAST RIDGE	WATER MAIN BREAK REPAIR	2.5	HDPE	11/30/2022	Split	1/1/1955	0
4608 COLONIAL DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	2.5	Cast Iron	12/29/2022	Split	1/1/1955	3
1037 W FRANCIS SPRING RD	MARION COUNTY	WATER MAIN BREAK REPLACE	4	PVC	3/29/2022	Split	1/1/1970	3
2600 OLD DUNLAP RD	MARION COUNTY	WATER MAIN BREAK REPLACE	4	PVC	7/27/2022	Split	1/1/1970	2
1600 FIVE SPRINGS DR	CHATTANOOGA	WATER MAIN BREAK REPLACE	4	PVC	8/11/2022	Split	7/23/1981	5
640 TATES RD	MARION COUNTY	WATER MAIN BREAK REPLACE	4	PVC	10/13/2022	Split	1/1/1970	5
1512 MOUNTAIN VIEW CT	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	1/13/2022	Split	1/1/1955	3
2710 OLD DUNLAP RD	MARION COUNTY	WATER MAIN BREAK REPLACE	6	PVC	1/19/2022	Split	1/1/1970	30
1023 SUMMER ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	3/25/2022	Split	1/1/1915	4
4200 OLD DUNLAP RD	WHITWELL	WATER MAIN BREAK REPLACE	6	PVC	6/16/2022	Split	1/1/1970	22
4400 SAINT ELMO AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	7/6/2022	Split	1/1/1915	4
2318 TN-283	POWELLS CROSSROADS	WATER MAIN BREAK REPLACE	6	PVC	7/7/2022	Split	1/1/1970	7
275 CANDACE DR	MARION COUNTY	WATER MAIN BREAK REPLACE	6	PVC	7/8/2022	Split	1/1/1970	3
00 OLD RINGGOLD RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	8/15/2022	Split	1/1/1975	2
6802 TYNER RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	9/23/2022	Split	1/1/1955	5
1812 OLD WAUHATCHIE PIKE	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	10/4/2022	Split	1/1/1955	5
12075 VALLEY VIEW HWY	MARION COUNTY	WATER MAIN BREAK REPLACE	6	PVC	11/25/2022	Split	1/1/2012	3
609 N MOORE RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	12/26/2022	Split	10/1/1947	6
2009 CITICO AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	DICL	2/12/2022	Split	1/1/1935	6
2111 W SHEPHERD RD	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	PVC	7/2/2022	Split	1/1/1965	5
1512 SHOLAR AVE	CHATTANOOGA	WATER MAIN BREAK REPLACE	8	Cast Iron	7/6/2022	Split	1/1/1925	3
110 BISHKOKO AVE	CATOOSA COUNTY	WATER MAIN BREAK REPLACE	8	Cast Iron	12/29/2022	Split	1/1/1995	7
000 FOUNTAIN AVE	EAST RIDGE	WATER MAIN BREAK REPLACE	12	Cast Iron	5/16/2022	Split	1/1/1995	7
1300 CARTER ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	12	Cast Iron	6/9/2022	Split	1/1/1935	12
3805 ALTON PARK BLVD	CHATTANOOGA	WATER MAIN BREAK REPLACE	12	Cast Iron	12/23/2022	Split	12/31/2006	5
800 E 13TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	16	Cast Iron	2/23/2022	Split	1/1/1935	6
000 E MAIN ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	16	Cast Iron	7/9/2022	Split	1/1/1925	4
1401 KILGORE LOOP	SEQUATCHIE COUNTY	WATER MAIN BREAK REPLACE	2	PVC	2/14/2022	Stress	1/1/1970	4
167 DIXIE LN	MARION COUNTY	WATER MAIN BREAK REPLACE	6	DICL	5/24/2022	Stress	1/1/1990	7
3664 IDLEWILD CIR	CHATTANOOGA	WATER MAIN BREAK REPAIR	6	DICL	7/18/2022	Stress	7/5/2022	0
2450 E 17TH ST	CHATTANOOGA	WATER MAIN BREAK REPLACE	6	Cast Iron	9/8/2022	Stress	1/1/1925	11

	Month												
	1	2	3	4	5	6	7	8	9	10	11	12	Total
O&M Cost	$19,407.55	$39,256.66	$23,881.64	$29,419.51	$27,513.83	$29,377.47	$27,720.30	$39,170.20	$29,101.04	$30,246.01	$41,761.80	$59,445.49	$395,893.50
Capital Cost	**$174,865.16**	**$41,571.39**	**$230,977.93**	**$275,579.89**	**$50,559.21**	**$98,150.12**	**$20,980.53**	**$4,258.50**	**-$27,336.68**	**$7,441.18**	**$823,348.96**	**$450,448.79**	**$2,150,844.98**

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Grady Stout

Question:

1-9. Provide the total cost of mains replaced in 2022 along with the number of feet replaced.

RESPONSE:

The total cost of mains replaced in 2022 was $5,857,363, and the total feet replaced was 17,760.5.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Grady Stout

Question:

1-10. Differentiate the work process employed within a planned replacement of Main contrasted with that employed in an unplanned Main replacement.

RESPONSE:

The differences in the work processes used with planned and unplanned main replacements are outlined below:

The work process employed within a planned Main replacement includes evaluation of break history, fire flow availability, water quality, and municipal paving schedules. This process includes larger areas of mains replaced at one time. Planned breaks proactively address areas of concern within our system. These replacements are usually less expensive per foot prices in comparison to unscheduled replacements, because they are planned and inherently less disruptive.

The work process utilized within unplanned main replacements included a reactive approach to an unexpected event that can cause service disruption. These replacements are typically more expensive on a per foot replacement amount, because it is unplanned; shorter in length of the replacement – usually less than twenty linear feet per replacement.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-11. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP 2022 Tax Depr Balances." Reconcile the annual total with the applicable balances of capital referenced in the Tab "WKP 2022 In-Service Actual".

RESPONSE:

The 2022 total net investment by year (column AA) on tab "WKP 2022 Tax Depr Balances) reconciles with the cumulative balance of in-serviced plant at December 2022 (column AB) on tab "WKP 2022 In-Serviced Actual" when summed with the cumulative balance of contributions in aid of construction at December 2022 (column AB) on tab "WKP 2022 CIAC Actual." Please see attachment labeled "TAW_R_CADR1_NUM011_042523_Attachment."

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-11
Reconciliation of Capital - "WKP 2022 Tax Depr Balances" to "WKP 2022 In-Service Actual"

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line #		Business Unit No.	Project Title	Account	Account Descrip	Net Investment (2022) (1)	Cumulative Balance of In-Service Plant as of December 2022 (2)	Cumulative Balance of CIAC as of December 2022 (3)	Total Plant + CIAC as of December 2022	Reconciliation (Col. I - Col. F)
1			**RECURRING PROJECTS**							
2	TN	**DV**	**Projects Funded by Others**	331001	Transmission & Distribution Mains	$0	$0	$0	$0	$0
3	TN	**DV**		333000	Services	0	0	0	0	0
4	TN	**DV**		335000	Hydrants	0	0	0	0	0
5										
6	TN	A	Mains - New	304400	Struct & Imp-Treatment-T&D	0	0	0	0	0
7	TN	A		331001	Transmission & Distribution Mains	2,109,259	2,109,259	0	2,109,259	0
8	TN	A		333000	Services	7,968	7,968	0	7,968	0
9	TN	A		334300	Meter Vaults	18,184	18,184	0	18,184	0
10	TN	A		335000	Hydrants	54,794	54,794	0	54,794	0
11										
12	TN	B	Mains - Replaced / Restored	331001	Transmission & Distribution Mains	17,425,792	17,425,792	0	17,425,792	0
13	TN	B		333000	Services	516,846	516,846	0	516,846	0
14	TN	B		335000	Hydrants	397,377	397,377	0	397,377	0
15										
16	TN	C	Mains - Unscheduled	331001	Transmission & Distribution Mains	14,469,897	14,476,944	(7,048)	14,469,897	0
17	TN	C		335000	Hydrants	17,800	17,800	0	17,800	0
18										
19	TN	D	Mains - Relocated	331001	Transmission & Distribution Mains	2,174,980	4,313,223	(2,138,244)	2,174,980	0
20	TN	D		333000	Services	15,653	45,530	(29,877)	15,653	0
21	TN	D		335000	Hydrants	64,534	182,589	(118,055)	64,534	0
22										
23	TN	E	Hydrants, Valves, and Manholes - New	331001	Transmission & Distribution Mains	276,238	276,238	0	276,238	0
24	TN	E		335000	Hydrants	3,434	3,434	0	3,434	0
25	TN	E		335000	Hydrants	741,163	930,326	(189,163)	741,163	0
26										
27	TN	F	Hydrants, Valves, and Manholes - Replaced	331001	Transmission & Distribution Mains	218,989	218,989	0	218,989	0
28	TN	F		335000	Hydrants	2,868,220	2,893,095	(24,875)	2,868,220	0
29										
30	TN	G	Services and Laterals - New	333000	Services	0	0	0	0	0
31										
32	TN	H	Services and Laterals - Replaced	331001	Transmission & Distribution Mains	0	0	0	0	0
33	TN	H		333000	Services	2,587,732	2,587,732	0	2,587,732	0
34	TN	H		334100	Meters	103,475	103,475	0	103,475	0
35	TN	H		334200	Meter Installations	2,340,135	2,340,135	0	2,340,135	0
36	TN	H		334300	Meter Vaults	53,893	53,893	0	53,893	0
37										
38	TN	I	Meters - New	334100	Meters	0	0	0	0	0
39	TN	I		334200	Meter Installations	0	0	0	0	0
40										
41	TN	J	Meters - Replaced	334100	Meters	10,886,588	10,886,588	0	10,886,588	0
42	TN	J		334200	Meter Installations	6,554,417	6,554,417	0	6,554,417	0
43										
44	TN	K	ITS Equipment and Systems	340200	Computer & Peripheral Equipment	0	0	0	0	0
45										
46	TN	L	SCADA Equipment and Systems	304300	Struct & Imp-Treatment	0	0	0	0	0
47	TN	L		304500	Struct & Imp-General	109,493	109,493	0	109,493	0
48	TN	L		311500	Pump Eqp Other	21,416	21,416	0	21,416	0

49	TN	L		320100	WT Equip Non-Media	268,337	268,337	0	268,337	0
50	TN	L		340200	Computer & Peripheral Equipment	256,117	256,117	0	256,117	0
51	TN	L		340230	Computer & Peripheral Equipment	2,148	2,148	0	2,148	0
52	TN	L		340300	Computer Software	150,906	150,906	0	150,906	0
53	TN	L		340330	Computer Software Other	11,332	11,332	0	11,332	0
54	TN	L		346100	Comm Equip Non-Telephone	101,149	101,149	0	101,149	0
55	TN	L		346200	Comm Equip Telephone	1,970	1,970	0	1,970	0
56	TN	L		346190	Remote Control & Instrument	995,032	995,032	0	995,032	0
57	TN	L		347000	Misc Equipment	127,469	127,469	0	127,469	0
58										
59	TN	M	Security Equipment and Systems	304100	Struct & Imp-Supply	20,271	20,271	0	20,271	0
60	TN	M		304200	Struct & Imp-Pumping	0	0	0	0	0
61	TN	M		304300	Struct & Imp-Treatment	390,766	390,766	0	390,766	0
62	TN	M		304400	Struct & Imp-Treatment-T&D	125,084	125,084	0	125,084	0
63	TN	M		304500	Structures & Improvement - General	261,664	261,664	0	261,664	0
64	TN	M		340200	Computer & Peripheral Equipment	6,028	6,028	0	6,028	0
65	TN	M		340300	Computer Software	518	518	0	518	0
66	TN	M		346100	Comm Equip Non-Telephone	474,894	474,894	0	474,894	0
67	TN	M		347000	Misc Equipment	13,062	13,062	0	13,062	0
68	TN	M		348000	Other Tangible Plant	2,963	2,963	0	2,963	0
69										
70	TN	N	Offices and Operations Centers	304500	Structures & Improvement - General	0	0	0	0	0
71										
72	TN	O	Vehicles	341100	Transportation Equip Lt Duty Trucks	0	0	0	0	0
73	TN	O		341200	Transportation Equip Hvy Duty Trucks	0	0	0	0	0
74	TN	O		341300	Transportation Equip Autos	0	0	0	0	0
75										
76	TN	P	Tools and Equipment	343000	Tools, Shop, Garage Equipment	0	0	0	0	0
77										
78	TN	Q	Process Plant Facilities and Equipment	304100	Struct & Imp-Supply	321,510	321,510	0	321,510	0
79	TN	Q		304200	Struct & Imp-Pumping	1,822,904	1,822,904	0	1,822,904	0
80	TN	Q		304300	Struct & Imp-Treatment	606,831	606,831	0	606,831	0
81	TN	Q		304400	Struct & Imp-Treatment-T&D	25,679	25,679	0	25,679	0
82	TN	Q		304500	Structures & Improvement - General	217,057	217,057	0	217,057	0
83	TN	Q		304600	Struct & Imp-Offices	7,517	7,517	0	7,517	0
84	TN	Q		304700	Struct & Imp-Store,Shop,Garage	0	0	0	0	0
85	TN	Q		304800	Struct & Imp-Misc	59,578	59,578	0	59,578	0
86	TN	Q		306000	Lake, River & Other Intakes	169,120	169,120	0	169,120	0
87	TN	Q		309000	Supply Mains	9,862	9,862	0	9,862	0
88	TN	Q		310000	Power Generation Equip	175,006	175,006	0	175,006	0
89	TN	Q		311200	Pump Eqp Electric	608,487	608,487	0	608,487	0
90	TN	Q		311500	Pumping Equipment Other	2,097,176	2,097,176	0	2,097,176	0
91	TN	Q		311520	Pumping Equipment SOS	2,068,921	2,068,921	0	2,068,921	0
92	TN	Q		320100	WT Equip Non-Media	4,426,294	4,426,294	0	4,426,294	0
93	TN	Q		320200	Water Trmt Equip Filter Media	2,047,898	2,047,898	0	2,047,898	0
94	TN	Q		330000	Dist Reservoirs & Standpipes	282,024	282,024	0	282,024	0
95	TN	Q		331001	Transmission & Distribution Mains	0	0	0	0	0
96	TN	Q		334100	Meters	14,027	14,027	0	14,027	0
97	TN	Q		340200	Computer & Peripheral Equipment	0	0	0	0	0
98	TN	Q		340300	Computer Software	99,427	99,427	0	99,427	0
99	TN	Q		340330	Computer Software Other	977	977	0	977	0
100	TN	Q		343000	Tools, Shop, Garage Equipment	3,294	3,294	0	3,294	0
101	TN	Q		344000	Laboratory Equipment	24,732	24,732	0	24,732	0
102	TN	Q		345000	Power Operated Equipment	146,251	146,251	0	146,251	0
103	TN	Q		346190	Remote Control & Instrument	14,524	14,524	0	14,524	0
104	TN	Q		347000	Misc Equipment	486,906	486,906	0	486,906	0
105	TN	Q		348000	Other Tangible Plant	12,858	12,858	0	12,858	0
106										
107	TN	R	Capitalized Tank Rehabilitation/Painting	304300	Struct & Imp-Treatment	0	0	0	0	0
108	TN	R		304301	Struct & Imp-Treatment-Dpr Paint	1,250,689	1,250,689	0	1,250,689	0

109	TN	R		320100	WT Equip Non-Media	259,932	259,932	0	259,932	0
110	TN	R		320200	Water Trmt Equip Filter Media	52,740	52,740	0	52,740	0
111	TN	R		330000	Dist Reservoirs & Standpipes	2,811,969	2,811,969	0	2,811,969	0
112	TN	R		330003	Tank Repainting	1,082,190	1,082,190	0	1,082,190	0
113	TN	R		330100	Elevated Tanks & Standpipes	90,599	90,599	0	90,599	0
114	TN	R		330200	Ground Level Tanks	1,956,447	1,956,447	0	1,956,447	0
115										
116	TN	S	Engineering Studies	331001	Transmission & Distribution Mains	0	0	0	0	0
117			**Total Recurring Projects**							
118										
119			**ACQUISITIONS**							
120										
121			**Total Acquisitions**							
122										
123			**ENTERPRISE SOLUTIONS**							
124	TN	T26-0202	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0
125	TN	T26-0203	Business Transformation 2010 - 2014	340315	Computer Software Special Deprec Rate	0	0	0	0	0
126			**Total Enterprise Solutions**							
127										
128			**INVESTMENT PROJECTS**							
129	TN	I26-020028	Citico Plant Improvements Phase 1B ($8.6)	304300	Struct & Imp-Treatment	6,103,569	6,103,569	0	6,103,569	0
130	TN	I26-020028		320100	WT Equip Non-Media	2,108,898	2,108,898	0	2,108,898	0
131	TN	I26-020028		346190	Remote Control & Instrument	207,335	207,335	0	207,335	0
132	TN	I26-020032	Wastewater Treatm't & Handling Impr ($15.3)	304200	Struct & Imp-Pumping	0	0	0	0	0
133	TN	I26-020032		304300	Struct & Imp-Treatment	4,141,710	4,141,710	0	4,141,710	0
134	TN	I26-020032		304400	Struct & Imp-T&D	0	0	0	0	0
135	TN	I26-020032		304500	Structures & Improvement - General	1,062,411	1,062,411	0	1,062,411	0
136	TN	I26-020032		320100	WT Equip Non-Media	10,336,541	10,336,541	0	10,336,541	0
137	TN	I26-020032		330200	Ground Level Tanks	0	0	0	0	0
138	TN	I26-020032		347000	Misc Equipment	5,946	5,946	0	5,946	0
139	TN	I26-020034	Tennessee River Crossing	331001	Transmission & Distribution Mains	4,551,948	4,551,948	0	4,551,948	0
140	TN	I26-020039	Repl Basin 2 & Plate Settlers	304300	Struct & Imp-Treatment	7,322,498	7,322,498	0	7,322,498	0
141	TN	I26-020039		320100	WT Equip Non-Media	0	0	0	0	0
142	TN	I26-020040	Chlorine Gas Conversion	304300	Struct & Imp-Treatment	4,415,082	4,415,082	0	4,415,082	0
143	TN	I26-020040		320100	WT Equip Non-Media	1,892,178	1,892,178	0	1,892,178	0
144	TN	I26-020044	New Raw Water Intake Citico			0	0	0	0	0
145	TN	I26-020045	Remove Filter Bldg 3	304300	Struct & Imp-Treatment	0	0	0	0	0
146	TN	I26-020045		320100	WT Equip Non-Media	(13)	(13)	0	(13)	0
147	TN	I26-020051	Replace Switch Gear - Citico			0	0	0	0	0
148	TN	I26-020056	Retire Basin 2	320100	WT Equip Non-Media	0	0	0	0	0
149	TN	I26-020059	Citico Yard Piping Modifications	309000	Supply Mains	1,349,045	1,349,045	0	1,349,045	0
150	TN	I26-020060	Replace High Service Header Valve - Citico	311500	Pump Eqp Electric	2,741,182	2,741,182	0	2,741,182	0
151	TN	I26-020062	Filter House #2 Rehab	304300	Struct & Imp-Treatment	2,524,600	2,524,600	0	2,524,600	0
152	TN	I26-020063	River Gorge Dr Transmission Mains	331001	Transmission & Distribution Mains	2,453,159	2,453,159	0	2,453,159	0
153	TN	I26-020064	River Gorge Booster Station	304200	Struct & Imp-Pumping	89	89	0	89	0
154	TN	I26-020064		311200	Pump Eqp Electric	798	798	0	798	0
155	TN	I26-020064		311500	Pumping Equipment Other	1,682,718	1,786,718	(104,000)	1,682,718	0
156	TN	I26-020065	Replace North Traveling Screen	306000	Lake, River & Other Intakes	414,697	414,697	0	414,697	0
157	TN	I26-020067	Lookout Valley Redun - Citico Tank	330200	Ground Level Tanks	0	0	0	0	0
158	TN	I26-020068	Lookout Valley Redun - River Crossing			0	0	0	0	0
159	TN	I26-020069	Lookout Valley Redun - Piping Upgrade	331001	Transmission & Distribution Mains	733,132	733,132	0	733,132	0
160	TN	I26-020071	Black Creek Tank	330000	Dist Reservoirs & Standpipes	536,233	536,233	0	536,233	0
161	TN	I26-020073	Citico Plant Generator Installation			0	0	0	0	0
162	TN	I26-020074	Vonny Oaks Main Relocation			0	0	0	0	0
163	TN	I26-020076	The Bend Phase 1 - Main Ext			0	0	0	0	0
164	TN	I26-020077	Lookout Valley Redun - Booster Station	330200	Ground Level Tanks	0	0	0	0	0
165	TN	I26-050001	Raw Water Intake Improvements Whitwell	304100	Struct & Imp-Supply	1,709,785	1,709,785	0	1,709,785	0
166	TN	I26-050002	Facility Upgrades at Whitwell WTP	304200	Struct & Imp-Pumping	0	0	0	0	0
167	TN	I26-050002		304300	Struct & Imp-Treatment	0	0	0	0	0
168	TN	I26-050002		304400	Struct & Imp-Treatment-T&D	25,260	25,260	0	25,260	0

169	TN	I26-050002		320100	WT Equip Non-Media	171,114	171,114	0	171,114	0
170	TN	I26-050002		346190	Remote Control & Instrument	13,481	13,481	0	13,481	0
171	TN	I26-050003	Whitwell Clearwell			0	0	0	0	0
172	TN	I26-050004	Replace 0.1 MG Storage Tank at Whitwell	304400	Struct & Imp-Treatment-T&D	58,596	58,596	0	58,596	0
173	TN	I26-050004		330200	Ground Level Tanks	234,540	234,540	0	234,540	0
174	TN	I26-050004		346190	Remote Control & Instrument	8,830	8,830	0	8,830	0
175	TN	I26-050006	Hwy 283 Main Ext	331001	Transmission & Distribution Mains	1,041,440	1,041,440	0	1,041,440	0
176	TN	I26-050008	Magnolia Main Extension			0	0	0	0	0
177	TN	I26-050009	Dunlap Interconnect	331001	Transmission & Distribution Mains	490,046	490,046	0	490,046	0
178	TN	I26-050009		334300	Meter Vaults	26,066	26,066	0	26,066	0
179	TN	I26-000001	Whitwell Acquisition Capital Investment	311520	Pumping Equipment SOS	0	0	0	0	0
180	TN	I26-000001		320200	Water Trmt Equip Filter Media	0	0	0	0	0
181	TN	I26-000001		331001	Transmission & Distribution Mains	0	0	0	0	0
182	TN	I26-000001		340200	Computer & Peripheral Equipment	0	0	0	0	0
						$148,864,327	**$151,475,588**	**($2,611,261)**	**$148,864,327**	**$0**

(1) Source: Petitioner's Exhibit - Capital Riders Reconciliation - RCL, Tab "WKP 2022 Tax Depr Balances," Column AA
(2) Source: Petitioner's Exhibit - Capital Riders Reconciliation - RCL, Tab "WKP 2022 In-Service Actual," Column AB
(3) Source: Petitioner's Exhibit - Capital Riders Reconciliation - RCL, Tab "WKP 2022 CIAC Actual," Column AB

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Grady Stout

Question:

1-12. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP 2022 In-Service Actual." More specifically, refer to Lines 111 and 165 representing capital projects associated with District Reservoirs and Standpipes and Raw Water Intake Improvements – Whitwell, respectively. Provide documentation that the incremental capital reflected in the December 2022 column reflects projects that were actually in service by December 31, 2022.

RESPONSE:

This project was divided into two projects in December of 2022. Phase 1 was related to the intake structure structural improvements, and the phase 2 is an electrical upgrades/pump replacement project.

At the end of December, the structural portion of the project was completed and during the week of 12/26, returned to normal operating conditions through the structure.

The documentation showing the project was in service (water flowing through the structure) is an email showing the scaffolding was pulled because interior structural repairs were complete, and the structure would be taken off by-pass when this was complete. Also, there is an inspector daily report showing the final day of work for the year was 12/22/22. After this date the structure was placed back into normal operating conditions.

Phase 2 work on electrical upgrades and pump replacement were not complete in December, 2022 and are not included in this cause.

David West

From: Richard Bowen <rbowen@BowenEngineering.com>
Sent: Monday, December 19, 2022 12:59 PM
To: raymond.cordon@bargedesign.com; patrick.moore@bargedesign.com; David West; David E McBay; rburrell@ctiengr.com; Ebby Benson
Subject: 3 Week Look Ahead
Attachments: TAW Whitwell RWPS 3-Week Look Ahead_12.18.22.xlsx

EXTERNAL EMAIL: The Actual Sender of this email is rbowen@bowenengineering.com "Think before you click!".

All,

Please see the attached 3 week look ahead. I held off on sending this last week since we were still having issues getting the pumps running. As of Sunday we were able to get the plant on bypass and are currently working in the RWPS repairing the leak.

Bowen will be working this week through Friday. If Scaffolding cannot be pulled Friday, Bowen will have scaffolding pulled on Saturday Morning to ensure that the plant is off Bypass by 12/24 through 1/2/22.

Richard Bowen
Project Manager
Bowen Engineering Corporation
804 Landmark Drive Suite 128
Glen Burnie MD 21061
Phone: 317-576-8757
Mobile: 410-207-8187
www.BowenEngineering.com
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RESIDENT PROJECT REPRESENTATIVE

Daily Report 30 (12/22/2022) Week 10

CTI Office	CTI Engineers, Inc.	CTI Project No.	C22039-01
Address	1122 Riverfront Parkway Chattanooga, TN 37402	Daily Report No.	30
		RPR Name:	Taylor Farrar
Phone	(423) 267-7613	Date:	12/22/2022
Fax	(423) 267-0603	Day:	Thursday

Project Name	Whitwell RWPS Upgrades	Location	Whitwell, TN
Owner	Tennessee American Water		
Contact	David West	Phone No	423-321-4932
Contractor	Bowen Engineering		
Superintendent	Ebby Benson	Phone No	812-604-7491

CTI RPR				VISITORS ON SITE
Total Hours	5.5	Mileage	60	Richard Bowen – Bowen Patrick – Barge Ralph Burrell – CTI RPR
On site Time(s)	9:00 AM	Departure Time(s)	2:30 PM	

CONTRACTOR/SUB	EQUIPMENT	HOURS ON SITE
Bowen Engineering	**Excavator, skid steer loader, crane, manlift, dozer**	**8-10**
Volunteer	Work truck	8-10

Weather	A.M.	P.M.	Ground	A.M.	P.M.	Contractor		Subcontractor	
Clear	☐	☐	Dry	☐	☐	Superintendent	1	Volunteer	2
Partly Cloudy	☐	☐	Wet	☐	☐	Foreman			
Cloudy	☒	☒	Rock	☐	☐	Operators	1		
Fog	☐	☐	Muddy	☐	☐	Carpenter	1		
Rain	☐	☐	Frozen	☐	☐	Laborers	1		
Windy	☐	☐	Good	☐	☐	Truck Drivers			
	☐	☐	Fair	☒	☒	Flagmen			
Temperature	26°	46°	Poor	☐	☐	Total	4	Total	2

DESCRIPTION OF TODAY'S WORK:

Bowen continued where they left off yesterday with the installation of the aluminum platform inside the RWPS. Volunteer is on-site to help assist with the temporary scaffolding. Representatives from Bowen, Barge, TAW, and CTI meet on-site to look at and discuss the deck of the RWPS. There have been many holes cut in the top of the deck, Barge is going to review the structural integrity of the deck to see if any remediation needs to take place. No work is scheduled for the rest of the week and Bowen plans to be off the week between Christmas and New Year's. They plan to be back on-site Tuesday, January 3, 2023.

PROBLEMS/DELAYS

N/A

INSTRUCTIONS ISSUED

N/A

MATERIALS DELIVERED

N/A

TESTS PERFORMED

N/A

Taylor Farrar

RPR

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-13. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Capital Riders Reconciliation – RCL>, Tab "WKP 2022 Tax Depr Balances." Provide support for the Repairs percentages of 43.13% and 23.31% for Transmission/Distribution and Non-Transmission/Distribution respectively found in cells BC 9 and 10.

RESPONSE:

Please see attachment labeled 'TAW_R_CADR1_NUM013_Attachment' for support of the repair percentages.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
TAW_R_CADR1_013_Attachment
Repairs Percentages

	2019			2020			2021			Sum 2019-2021 (3 year average)		
	Repairs	Replacements	Repair %	Repairs	Replacements	Repair %	Repairs	Replacements	Repair %	Repairs	Replacements	Repair %
Transmission Only	3,549,852	16,006,349	22.18%	4,692,246	7,400,491	63.40%	5,521,546	8,503,633	64.93%	13,763,643	31,910,474	43.13%
Non-Transmission Only	1,151,374	8,310,247	13.85%	1,337,518	10,411,005	12.85%	3,800,149	8,260,242	46.01%	6,289,042	26,981,494	23.31%

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-14. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test – RCL>. Provide a monthly schedule of book/tax timing differences for the months of December 2021 through December, 2022 tied to the Accumulated Deferred Income Taxes balances reflected in <Petitioner's Exhibit – Earnings Test>, Line 16.

RESPONSE:

Please see attachment labeled 'TAW_R_CADR1_NUM014_Attachment'. Tab 'Support TN Def Tax' is a report in the company's PowerTax Provision software and shows the monthly detail book/tax differences that make up the general ledger deferred tax balance at Dec 2022. It is adjusted to remove the contribution in aid of construction deferred tax asset (CIAC DTA) and for ADIT synchronization between O&M and Rate Base.

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #		Notes / Changes from Monthly Reports	December-21	January-22	February-22	March-22	April-22	May-22	June-22
1	Additions:								
2	Plant in Service		$414,722,861	$416,049,158	$417,399,258	$418,601,201	$419,911,580	$420,999,479	$422,465,420
3	Plant Under Construction		4,091,519	4,601,108	4,601,927	5,226,631	6,833,197	7,896,651	8,858,692
4	Property Held For Future Use		0	0	0	0	0	0	0
5	Materials and Supplies D/	See footnote D/	779,204	948,685	987,077	952,001	958,550	1,072,506	1,025,235
6	Other Additions:								
7	Leased Utility Plant		0	0	0	0	0	0	0
8	Unamortized Painting - net		0	0	0	0	0	0	0
9	Working Capital C/		3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884
10									
11	Total Additions		$423,003,468	$425,008,835	$426,398,146	$428,189,717	$431,113,211	$433,378,520	$435,759,231
12									
13									
14	Deductions:								
15	Accumulated Depreciaton and Amortization		$102,753,954	$103,492,295	$104,322,321	$105,169,087	$106,430,833	$107,125,327	$107,256,905
16	Accumulated Deferred Income Taxes E/	See footnote E/	50,483,606	50,752,774	50,739,177	50,749,534	50,988,173	51,018,146	51,138,645
17	Unamortized Investment Credit - Pre 1971		0	0	0	0	0	0	0
18	Customer Deposits		0	0	0	0	0	0	0
19	Other Deductions:		0	0	0	0	0	0	0
20	Contributions in Aid of Construction		18,808,619	18,767,658	18,891,531	18,912,499	19,001,195	19,125,940	19,186,852
21	Customer Advances for Construction		7,657,371	7,676,260	7,463,448	7,862,277	7,887,952	8,243,603	8,287,689
22	All Other A/		564,286	1,838,084	1,575,864	2,056,185	1,453,284	1,700,365	2,047,626
23	Jasper Highlands Reg. Liab.		815,400	815,400	815,400	815,400	815,400	815,400	815,400
24									
25									
26	Total Deductions		$181,083,236	$183,342,471	$183,807,741	$185,564,982	$186,576,837	$188,028,781	$188,733,117
27									
28	Rate Base		$241,920,232	$241,666,364	$242,590,405	$242,624,735	$244,536,374	$245,349,739	$247,026,114
29									
30	Net Operating Income			$1,408,265	$1,093,093	$1,175,107	$1,597,428	$1,855,249	$1,829,042
31	Adjustments to NOI:								
32	2020 Earnings Test Surcharge Credits	After tax basis							
33	Allowance for funds used during construction	After tax basis		5,419	8,376	9,539	12,714	18,761	20,826
34	Adjustment to reflect effective federal			0	0	0	0	0	0
35	Income tax rate (debt assigned to parent)	After tax basis		31,111	31,229	31,234	31,480	31,584	31,799
36	Interest on customer deposits			0	0	0	0	0	0
37	Incentive Compensation	After tax basis		42,979	42,641	229,046	(87,550)	42,751	120,462
38	Lobbying Expenses			931	15,481	481	0	15,300	1,852
39	Lobbying - Salary	See Lobby Salary Exhibit tab		1,639	839	1,672	1,451	1,039	1,565
40	Labor - Non-recurring	After tax basis							
41	Legal - Main Break	After tax basis							
42									
43	Adjusted Net Operating Income			$1,490,345	$1,191,659	$1,447,078	$1,555,523	$1,964,684	$2,005,545
44									
45									
46	Rate of return B/			7.40%	5.89%	7.16%	7.63%	9.61%	9.74%

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #	Notes / Changes from Monthly Reports	December-21	January-22	February-22	March-22	April-22	May-22	June-22
A/ All Other								
Acquisition adjustment		$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579
Accounts payable applicable to CWIP		(1,193,384)	157,296	(265,485)	254,325	(274,568)	(82,216)	491,173
Unpaid for materials and supplies		60,947	22,020	61,424	20,215	58,056	111,061	(100,786)
Taxes on CIAC-DEF. FIT & SIT		(2,052,856)	(2,090,811)	(1,969,654)	(1,967,934)	(2,079,783)	(2,078,059)	(2,092,340)
		$564,286	$1,838,084	$1,575,864	$2,056,185	$1,453,284	$1,700,365	$2,047,626
C/ Per order								
Cash working capital Lead Lag Study		$591,674	$591,674	$591,674	$591,674	$591,674	$591,674	$591,674
Incidental collection		(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)
Average cash		0	0	0	0	0	0	0
Other components		$2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402
Working Capital		$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884
D/ Adjust for Amount Included in Working Capital		(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)
E/ Adjust for ADIT Synchronization Between O&M and Rate Base			145,533	145,533	145,533	145,533	145,533	145,533

Rate of Return - 2022	7.58%	
Authorized Rate of Return	7.23%	(Schedule 1 Exhibit to Settlement Agreement Docket No. 12-00049)
Authorized Adjusted Net Operating Income	$17,935,637	
Actual 2022 Adjusted Net Operating Income	$18,803,654	
Above or (Below) Earnings	$868,017	
Gross-up Income Tax Rate	1.3538212	
Revenue Requirement	$1,175,140	

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #		July-22	August-22	September-22	October-22	November-22	December-22	13-Mth Average	
1	Additions:								
2	Plant in Service	$425,648,369	$427,075,579	$425,372,680	$426,498,470	$429,153,088	$439,076,362	$423,305,654	
3	Plant Under Construction	8,635,702	9,610,216	11,150,229	11,980,806	12,000,256	5,417,618	7,761,889	
4	Property Held For Future Use	0	0	0	0	0	0	0	
5	Materials and Supplies D/	963,531	1,077,069	1,112,843	1,280,445	1,418,208	1,635,069	1,093,109	
6	Other Additions:								
7	Leased Utility Plant	0	0	0	0	0	0	0	
8	Unamortized Painting - net	0	0	0	0	0	0	0	
9	Working Capital C/	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	
10									
11	Total Additions	$438,657,486	$441,172,748	$441,045,636	$443,169,605	$445,981,436	$449,538,933	$435,570,536	
12									
13									
14	Deductions:								
15	Accumulated Depreciaton and Amortization	$108,301,464	$109,042,953	$106,706,991	$107,539,806	$108,423,884	$108,674,244	106,556,928	
16	Accumulated Deferred Income Taxes E/	51,261,148	51,300,881	51,211,476	51,324,505	51,327,734	53,635,629	51,225,494	
17	Unamortized Investment Credit - Pre 1971	0	0	0	0	0	0	0	
18	Customer Deposits	0	0	0	0	0	0	0	
19	Other Deductions:	0	0	0	0	0	0	0	
20	Contributions in Aid of Construction	19,312,199	19,317,767	19,330,342	19,306,281	19,301,032	19,283,950	19,118,913	
21	Customer Advances for Construction	8,341,287	8,309,337	8,620,124	8,579,904	8,737,818	8,508,628	8,167,361	
22	All Other A/	1,156,224	1,859,879	1,542,651	1,418,197	1,770,150	2,083,952	1,620,519	
23	Jasper Highlands Reg. Liab.	815,400	815,400	815,400	815,400	815,400	730,800	808,892	
24									
25									
26	Total Deductions	$189,187,722	$190,646,217	$188,226,984	$188,984,093	$190,376,018	$192,917,203	$187,498,108	
27									
28	Rate Base	$249,469,764	$250,526,531	$252,818,652	$254,185,512	$255,605,418	$256,621,730	$248,072,428	13-Mth Average Rate Base
29								Total	
30	Net Operating Income	$2,098,943	$1,568,454	$1,586,450	$1,829,639	$1,098,839	$285,252	$17,425,761	12 Mths Net Operating Income
31	Adjustments to NOI:								
32	2020 Earnings Test Surcharge Credits							0	
33	Allowance for funds used during construction	21,169	20,101	24,530	28,805	31,052	25,634	226,927	
34	Adjustment to reflect effective federal	0	0	0	0	0	0	0	
35	Income tax rate (debt assigned to parent)	32,114	32,249	32,544	32,719	32,902	33,033	383,998	
36	Interest on customer deposits	0	0	0	0	0	0	0	
37	Incentive Compensation	41,009	40,762	62,232	40,638	40,638	69,566	685,173	
38	Lobbying Expenses	15,481	0	0	14,787	315	655	65,283	
39	Lobbying - Salary	1,119	1,137	1,647	1,895	1,119	1,390	16,512	
40	Labor - Non-recurring							0	
41	Legal - Main Break							0	
42									
43	Adjusted Net Operating Income	$2,209,834	$1,662,704	$1,707,403	$1,948,483	$1,204,866	$415,530	$18,803,654	12 Mths Adjusted Net Operating Income
44									
45									
46	Rate of return B/	10.63%	7.96%	8.10%	9.20%	5.66%	1.94%	7.58%	

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #	July-22	August-22	September-22	October-22	November-22	December-22	13-Mth Average
A/ All Other							
Acquisition adjustment	3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	
Accounts payable applicable to CWIP	(449,670)	101,291	(33,492)	(268,880)	119,912	414,661	
Unpaid for materials and supplies	(52,937)	71,772	(113,511)	23,215	(12,923)	(78,573)	
Taxes on CIAC-DEF. FIT & SIT	($2,090,748)	(2,062,763)	(2,059,925)	(2,085,717)	(2,086,418)	(2,001,715)	
	$1,156,224	$1,859,879	$1,542,651	$1,418,197	$1,770,150	$2,083,952	
C/ Per order							
Cash working capital Lead Lag Study	$591,674	$591,674	$591,674	$591,674	$591,674	$591,674	
Incidental collection	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	
Average cash	0	0	0	0	0	0	
Other components	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	
Working Capital	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	
D/ Adjust for Amount Included in Working Capital	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	
E/ Adjust for ADIT Synchronization Between O&M and Rate Base	145,533	145,533	145,533	145,533	145,533	145,533	

Rate of Return - 2022
Authorized Rate of Return
Authorized Adjusted Net Operating Income
Actual 2022 Adjusted Net Operating Income
Above or (Below) Earnings
Gross-up Income Tax Rate
Revenue Requirement

TENNESSEE-AMERICAN WATER COMPANY

SUPPLEMENTAL FINANCIAL DATA TO PSC-3.06

FOR THE MONTH ENDED DECEMBER 2022

Line #		January-22 Monthly Balance	February-22 Monthly Balance	March-22 Monthly Balance	April-22 Monthly Balance	May-22 Monthly Balance	June-22 Monthly Balance	July-22 Monthly Balance	August-22 Monthly Balance	September-22 Monthly Balance	October-22 Monthly Balance	November-22 Monthly Balance	December-22 Monthly Balance
1	Additions:												
2	Plant in Service	$416,049,158	$417,399,258	$418,601,201	$419,911,580	$420,999,479	$422,465,420	$425,648,369	$427,075,579	$425,372,680	$426,498,470	$429,153,088	$439,076,362
3	Plant Under Construction	4,601,108	4,601,927	5,226,631	6,833,197	7,896,651	8,858,692	8,635,702	9,610,216	11,150,229	11,980,806	12,000,256	5,417,618
4	Property Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0
5	Materials and Supplies	1,250,049	1,288,441	1,253,365	1,259,914	1,373,870	1,326,599	1,264,895	1,378,433	1,414,207	1,581,809	1,719,572	1,936,433
6	Other Additions:			0	0	0	0	0	0	0	0	0	0
7	Leased Utility Plant	0	0	0	0	0	0	0	0	0	0	0	0
8	Unamortized Painting - net	0	0	0	0	0	0	0	0	0	0	0	0
9	Working Capital C/	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884
10													
11	Total Additions	425,310,199	426,699,510	428,491,081	431,414,575	433,679,884	436,060,595	438,958,850	441,474,112	441,347,000	443,470,969	446,282,800	449,840,297
12													
13													
14	Deductions:												
15	Accumulated Depreciaton and Amortization	103,492,295	104,322,321	105,169,087	106,430,833	107,125,327	107,256,905	108,301,464	109,042,953	106,706,991	107,539,806	108,423,884	108,674,244
16	Accumulated Deferred Income Taxes	50,607,241	50,593,644	50,604,001	50,842,640	50,872,613	50,993,112	51,115,615	51,155,348	51,065,943	51,178,972	51,182,201	53,490,096
17	Unamortized Investment Credit - Pre 1971	0	0	0	0	0	0	0	0	0	0	0	0
18	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
19	Other Deductions:			0	0	0	0	0	0	0	0	0	0
20	Contributions in Aid of Construction	18,767,658	18,891,531	18,912,499	19,001,195	19,125,940	19,186,852	19,312,199	19,317,767	19,330,342	19,306,281	19,301,032	19,283,950
21	Customer Advances for Construction	7,676,260	7,463,448	7,862,277	7,887,952	8,243,603	8,287,689	8,341,287	8,309,337	8,620,124	8,579,904	8,737,818	8,508,628
22	All Other A/	1,838,084	1,575,864	2,056,185	1,453,284	1,700,365	2,047,626	1,156,224	1,859,879	1,542,651	1,418,197	1,770,150	2,083,952
23	Jasper Highlands Reg. Liab.	815,400	815,400	815,400	815,400	815,400	815,400	815,400	815,400	815,400	815,400	815,400	730,800
24													
25													
26	Total Deductions	183,196,938	183,662,208	185,419,449	186,431,304	187,883,248	188,587,584	189,042,189	190,500,684	188,081,451	188,838,560	190,230,485	192,771,670
27													
28	Rate Base	$242,113,261	$243,037,302	$243,071,632	$244,983,271	$245,796,636	$247,473,011	$249,916,661	$250,973,428	$253,265,549	$254,632,409	$256,052,315	$257,068,627
29													
30	Net Operating Income	$1,408,265	$1,093,093	$1,175,107	$1,597,428	$1,855,249	$1,829,042	$2,098,943	$1,568,454	$1,586,450	$1,829,639	$1,098,839	$285,252

A/ All Other

	Acquisition adjustment	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579
	Accounts payable applicable to CWIP (1)	157,296	(265,485)	254,325	(274,568)	(82,216)	491,173	(449,670)	101,291	(33,492)	(268,880)	119,912	414,661
	Unpaid for materials and supplies (1)	22,020	61,424	20,215	58,056	111,061	(100,786)	(52,937)	71,772	(113,511)	23,215	(12,923)	(78,573)
	Taxes on CIAC-DEF. FIT & SIT	(2,090,811)	(1,969,654)	(1,967,934)	(2,079,783)	(2,078,059)	(2,092,340)	(2,090,748)	(2,062,763)	(2,059,925)	(2,085,717)	(2,086,418)	(2,001,715)
		$1,838,084	$1,575,864	$2,056,185	$1,453,284	$1,700,365	$2,047,626	$1,156,224	$1,859,879	$1,542,651	$1,418,197	$1,770,150	$2,083,952

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

C/ Per order

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

Deferred Tax Rollforward by Month - Report #51052

2022 YE Close - Case 174
1026-Tennessee American Water Co
All Months

	Beg Balance	January	February	March	April	May	June	Tax Sharing Adj	July	August	September	October	November	2021 RTP	Dec RTA Apportionment Change BegBal	Dec Apportionment Rate for CY	2021 TBBS	PTP Conversion Adj	NOL/VA Clean Up	PT Amended Return Adj	FIN48	December	End Balance
25310000 Fed DIT BS - Property																							
Powertax or PTP Excess Bucket 4 TCJA NOL - Simulated ARAM	706,312	-	-	-	-	-	-	-	-	-	-	-	-	732	-	-	-	-	-	-	-	(23,267)	683,777
Provision Excess - TCJA Plant O/S PT	114,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(114,634)	-
Provision Excess - AFUDC Adjustment	11,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,882
Provision Excess - TCJA - Unprotected - Non Plant	127,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(127,726)	-
PT - Fed Basis Diffs Norm	(10,255,418)	-	-	-	-	-	-	-	-	-	-	-	-	(522,742)	-	-	-	-	-	-	-	(509,434)	(11,287,593)
PT - Fed Method Life Norm	(36,726,261)	-	-	-	-	-	-	-	-	-	-	-	-	(205,753)	-	-	-	-	-	-	-	(113,126)	(37,045,141)
PT - RSG - Fed	1,090,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,583,856	2,674,626
PT - St AFUDC Equity Norm	411	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	411
PT - St Basis Diffs Norm	665,823	-	-	-	-	-	-	-	-	-	-	-	-	33,978	-	-	-	-	-	-	-	33,169	732,970
PT - St Basis Diffs Norm - GA	3,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,779
PT - St Method Life Norm	1,884,689	-	-	-	-	-	-	-	-	-	-	-	-	12,602	-	-	-	-	-	-	-	29,709	1,927,000
PT - St Method Life Norm - GA	2,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,995
RSGM - Legacy Excess - Prior Flow Through 1	-	153,505	122,480	119,244	187,448	227,326	189,775	-	323,184	176,358	188,233	227,192	6,584	-	-	-	-	-	-	-	-	(1,921,330)	-
Total 25310000 Fed DIT BS - Property	(42,372,659)	153,505	122,480	119,244	187,448	227,326	189,775	-	323,184	176,358	188,233	227,192	6,584	(681,182)	-	-	-	-	-	-	-	(1,162,783)	(42,295,293)
25311000 Fed DIT BS - Non Property																							
481 Adjustment related to Incentives	9,923	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	9,923
481 Adjustment Self-Insurance	132,838	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	132,841
Abandonment Losses	-	(2,580)	(2,059)	(2,136)	(3,213)	(3,897)	(3,253)	0	(5,540)	(3,023)	(3,227)	(3,895)	(113)	-	-	(1)	-	-	-	-	-	32,937	0
AFUDC	-	(3,964)	(3,163)	(3,281)	(4,936)	(5,986)	(4,997)	-	(8,510)	(4,644)	(4,957)	(5,983)	(173)	2,058	0	(1)	(2,058)	-	-	-	-	50,596	-
Amended Return	-	-	-	-	-	-	-	-	-	-	-	-	-	1,105,990	26	-	-	-	-	(1,106,016)	-	-	-
Amortization of Debt Discount	(36,649)	458	366	379	570	692	578	-	984	537	573	691	20	-	(1)	0	-	-	-	-	-	(350)	(31,152)
Bad Debt	112,184	(2,097)	(1,673)	(1,736)	(2,611)	(3,166)	(2,643)	(0)	(4,501)	(2,456)	(2,622)	(3,164)	(92)	-	3	(1)	-	-	-	-	-	6,220	91,646
Charitable Contributions (State)	(109)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	(109)
Charitable Contributions (State) - GA	(21)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	(20)
Charitable Contributions (State) - TN	(1,257)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	(1,258)
CIAC	-	594	474	492	739	897	749	-	1,275	696	743	896	26	-	-	0	-	-	-	-	-	(7,579)	-
CIAC Non-Taxable	5,188,041	-	-	-	-	-	-	-	-	-	-	-	-	-	122	-	-	-	-	-	-	-	5,188,163
CIAC Non-Taxable Plant Reclass	(5,188,041)	-	-	-	-	-	-	-	-	-	-	-	-	-	(122)	-	-	-	-	-	-	-	(5,188,163)
Closing Cost Regulatory Asset	(1,765)	16	13	14	20	25	21	-	35	19	20	25	1	-	(0)	0	-	-	-	-	-	(12)	(1,569)
Cost of Removal	-	(54,052)	(43,128)	(44,747)	(67,313)	(81,633)	(68,148)	-	(116,055)	(63,330)	(67,594)	(81,585)	(2,364)	-	-	(16)	-	-	-	-	-	689,965	-
Covid Reg Liability	(100,565)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	(100,568)
Covid-19 Emergency Financial Impacts	100,565	8,380	6,687	6,938	10,436	12,657	10,566	-	17,994	9,819	10,480	12,649	367	-	2	3	-	-	-	-	-	(106,974)	100,568
CWIP - Adjustment	4,927	-	-	-	-	-	-	-	-	-	-	-	-	(5,849)	(0)	-	-	-	-	-	-	-	(922)
CWIP AFUDC Debt	(4,874)	-	-	-	-	-	-	-	-	-	-	-	0	(6,465)	(0)	(0)	-	-	-	-	-	(20,582)	(31,921)
CWIP AFUDC Equity NORM	-	-	-	-	-	-	-	-	-	-	-	-	-	77	(1)	-	-	-	-	-	-	-	75
CWIP Tax Interest Capitalized	4,082	-	-	-	-	-	-	-	-	-	-	-	-	1,309	0	-	-	-	-	-	-	13,144	18,536
Deferred Revenue	99	8	7	7	10	12	10	-	18	10	10	12	0	-	-	0	-	-	-	-	-	(204)	-
ESPP APIC	(148)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(148)
FAS 123 (r) ESPP	219	12	10	10	15	19	16	(0)	27	15	15	19	1	(160)	-	(0)	-	-	-	-	-	(167)	50
FAS 123 (r) Restricted Stock Units	11,795	752	600	623	937	1,136	948	-	1,615	881	941	1,135	33	-	0	0	-	-	-	-	-	8,025	29,422
FAS 123 (r) Stock Options	(9,457)	(480)	(383)	(397)	(597)	(724)	(605)	0	(1,030)	(562)	(600)	(724)	(21)	(841)	(0)	(0)	-	-	-	-	-	2,559	(13,862)
Federal Other - Rate Change True Up	(12,619)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,619	-	-	-	-	-
Fin48 FBOS	16,835	-	-	(1,041)	0	-	1,622	-	-	-	7,884	-	-	-	-	-	-	-	-	-	7,899	(8,465)	24,734
Fin48 Federal Gross	461,657	-	-	(46,781)	(0)	-	23,329	-	-	-	113,415	-	-	-	-	-	-	-	-	-	81,813	(89,962)	543,470
Fin48 Federal NOL	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
Gain or Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	304	(0)	-	-	-	-	-	-	-	304
Gains and Losses	-	(408)	(326)	(338)	(508)	(617)	(515)	-	(877)	(478)	(511)	(616)	(18)	-	-	(0)	-	-	-	-	-	5,211	-
Incentive	96,347	1,162	927	962	1,446	1,754	1,464	-	2,494	1,361	1,453	1,753	51	-	2	0	-	-	-	-	-	(21,838)	89,338
Miscellaneous Deferred Credits	157,510	(1,458)	(1,163)	(1,207)	(1,816)	(2,202)	(1,838)	-	(3,130)	(1,708)	(1,823)	(2,201)	(64)	-	4	(0)	-	-	-	-	-	(173,268)	(34,365)
NOL Federal	66,021	41,889	(118,306)	(22,381)	43,206	55,592	-	(66,021)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
OPEB	(431,030)	(20,315)	(16,209)	(16,818)	(25,299)	(30,681)	(25,613)	0	(43,618)	(23,802)	(25,405)	(30,663)	(889)	-	(10)	(6)	-	-	-	-	-	(45,802)	(736,159)
Other State After Tax - FBOS	(238)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(238)
Other Unitary Temp Diff Adjustment	741	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	741
Pavement Repairs	8,474	706	563	585	879	1,067	890	(0)	1,516	827	883	1,066	31	-	0	0	-	-	-	-	-	(17,396)	92
Pension	(81,900)	(4,348)	(3,470)	(3,600)	(5,415)	(6,567)	(5,482)	(0)	(9,336)	(5,095)	(5,438)	(6,563)	(190)	(21,186)	(2)	(1)	-	-	-	-	-	(10,026)	(168,621)
Plant - CIAC WIP Non Taxable	47,888	-	-	-	-	-	-	-	-	-	-	-	-	(47,888)	-	-	-	-	-	-	-	-	-
Plant - CIAC WIP Taxable	(0)	-	-	-	-	-	-	-	-	-	-	-	0	-	0	(0)	-	-	-	-	-	-	-
Plant - Non Taxable CAC	409,117	-	-	-	-	-	-	-	-	-	-	-	-	(156,544)	6	-	-	-	-	-	-	-	252,579
Plant - Purch Premium Recoverable through Rates	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Plant - Tax able CAC	756,889	-	-	-	-	-	-	-	-	-	-	-	-	(136,446)	15	-	-	-	-	-	-	-	620,458
PowerTax Adjustment Needed to Basis	-	-	-	-	-	-	-	-	-	-	-	-	-	3,262	(1)	-	-	-	-	-	-	-	3,261
PowerTax Offset Temp Diff	919,450	-	-	-	-	-	-	-	-	-	-	-	-	(919,450)	-	-	-	-	-	-	-	-	-
PowerTax Offset Temp Diff GA	13,792	-	-	-	-	-	-	-	-	-	-	-	-	(155)	(245)	-	-	-	-	-	-	-	13,392
PowerTax Offset Temp Diff TN	(12,006)	-	-	-	-	-	-	-	-	-	-	-	-	(2,982)	(9)	-	-	-	-	-	-	-	(14,998)
PT - St AFUDC Equity Norm	(8)	-	-	-	-	-	-	-	-	-	-	-	-	24	(8)	-	-	-	-	-	-	-	8
PT - St Basis Diffs Norm - GA	30,797	-	-	-	-	-	-	-	-	-	-	-	-	1,708	(653)	-	-	-	-	-	-	-	31,852
PT - St Method Life Norm - GA	61,593	-	-	-	-	-	-	-	-	-	-	-	-	602	(1,173)	-	-	-	-	-	-	-	61,022
R&D Credit Carryforward	29,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,058
Refund Rates Under Bond	14,487	(1,101)	(879)	(912)	(1,372)	(1,663)	(1,389)	(0)	(2,365)	(1,290)	(1,377)	(1,662)	(48)	-	0	(0)	-	-	-	-	-	8,378	8,806
Reg Company Conversion Diff	(400)	-	-	-	-	-	-	-	-	-	-	-	-	400	-	-	-	-	-	-	-	-	-
Repairs	-	(87,549)	(69,854)	(72,476)	(109,027)	(132,221)	(110,380)	-	(187,975)	(102,576)	(109,483)	(132,143)	(3,830)	-	-	(26)	-	-	-	-	-	1,117,540	-
Self-Insurance	(439)	(1,048)	(836)	(868)	(1,305)	(1,583)	(1,322)	-	(2,251)	(1,228)	(1,311)	(1,582)	(46)	-	(0)	(0)	-	-	-	-	-	801	(13,018)
State AMT Credit Carryforward - FBOS	5,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,322
State Fin48 Gross - NEW	(21,312)	-	-	1,318	0	-	(2,053)	-	-	-	(9,980)	-	-	-	-	-	-	-	-	-	(9,999)	10,716	(31,310)
State Income Tax Deduction	(59,725)	-	-	-	-	-	-	-	-	-	-	-	-	(9,921)	-	-	-	-	-	-	-	-	(69,646)
State NOL Post Apportionment	(9,506)	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	9,503	-	-	-	-
State NOL Post Apportionment - GA	447	-	-	-	-	-	-	-	-	-	-	-	-	(2,294)	-	-	-	-	(447)	-	-	-	(2,294)
State NOL Post Apportionment - TN	9,063	-	-	-	-	-	-	-	-	-	-	-	-	(44,524)	-	-	-	-	(9,063)	-	-	-	(44,524)
State Only - Bonus Depreciation	154	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	154
State Only - Bonus Depreciation - GA	(8)	78	62	65	97	118	99	-	168	92	98	118	3	-	0	(18)	-	-	-	-	-	(59)	914
State Only - Bonus Depreciation - TN	(147)	1,506	1,201	1,246	1,875	2,274	1,898	-	3,233	1,764	1,883	2,272	66	-	(0)	11	-	-	-	-	-	(1,152)	17,930
Taxable Advances (CAC)	-	(412)	(329)	(341)	(513)	(622)	(519)	-	(884)	(483)	(515)	(622)	(18)	-	(0)	(0)	-	-	-	-	-	(94,605)	(99,862)
TBBS Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	(17)	-	-	-	-	-	-	-	-	(17)
Vacation Pay	(12,899)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	(12,899)
T100 Depreciation	-	16,409	13,093	13,584	20,435	24,782	20,688	-	35,232	19,226	20,520	24,767	718	-	(0)	5	-	-	-	-	-	(209,459)	(0)
Total 25311000 Fed DIT BS - Non Property	2,685,193	(107,841)	(237,774)	(192,838)	(143,257)	(170,539)	(165,879)	(66,021)	(321,484)	(175,431)	(75,924)	(225,997)	(6,550)	(238,990)	(2,041)	(52)	(2,058)	12,619	(8)	(1,106,016)	79,713	1,138,188	677,015
25320000 St DIT BS - Property																							
Investment Tax Credit - 10%	110	-	-	(22)	(11)	(13)	(11)	-	(18)	(10)	(11)	(13)	(0)	-	-	2	-	-	-	-	-	6	11
Investment Tax Credit - 4\%	73	-	-	(3)	(2)	(2)	(2)	-	(3)	(2)	(2)	(2)	(0)	-	-	0	-	-	-	-	-	1	58
Powertax or PTP ExcessBucket 13 - Legacy CONVER PT VS PTP	254,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	254,972
PT - RSG - TN	88,356	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,063)	83,294
PT - St AFUDC Equity Norm	(1,959)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,959)
PT - St Basis Diffs Norm	(3,275,996)	-	-	-	-	-	-	-	-	-	-	-	-	(161,801)	-	-	-	-	-	-	-	(150,406)	(3,588,203)
PT - St Basis Diffs Norm - GA	(17,993)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,993)
PT - St Method Life Norm	(6,119,476)	-	-	-	-	-	-	-	-	-	-	-	-	(57,061)	-	-	-	-	-	-	-	(254,993)	(6,431,530)
PT - St Method Life Norm - GA	(14,258)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,258)
Total 25320000 St DIT BS - Property	(9,086,169)	-	-	(26)	(12)	(15)	(12)	-	(21)	(11)	(12)	(15)	(0)	(218,862)	-	2	-	-	-	-	-	(410,454)	(9,715,608)
25321000 St DIT BS - Non Property																							
481 Adjustment related to Incentives	3,347	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	3,346
481 Adjustment Self-Insurance	44,805	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	-	-	-	-	-	-	-	44,791
Abandonment Losses	-	(870)	(694)	(720)	(1,084)	(1,314)	(1,097)	0	(1,869)	(1,020)	(1,088)	(1,314)	(38)	-	(0)	4	-	-	-	-	-	11,105	(0)
AFUDC	-	(1,337)	(1,067)	(1,107)	(1,665)	(2,019)	(1,686)	0	(2,871)	(1,566)	(1,672)	(2,018)	(58)	694	(0)	6	(694)	-	-	-	-	17,060	0
Amended Return	-	-	-	-	-	-	-	-	-	-	-	-	-	373,044	(123)	-	-	-	-	(372,921)	-	-	(0)

Amortization of Debt Discount	(12,362)	155	123	128	192	233	195	(0)	332	181	193	233	7	-	4	(1)	-	-	-	-	-	(118)	(10,504)
Bad Debt	37,839	(707)	(564)	(585)	(881)	(1,068)	(892)	(0)	(1,518)	(829)	(884)	(1,067)	(31)	-	(13)	3	-	-	-	-	-	2,097	30,901
Charitable Contributions (State)	519	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	519
Charitable Contributions (State) - GA	99	-	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	97
Charitable Contributions (State) - TN	5,987	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	5,991
CIAC	-	200	160	166	249	302	253	(0)	430	235	250	302	9	-	-	(1)	-	-	-	-	-	(2,556)	(0)
CIAC Non-Taxable	1,749,898	-	-	-	-	-	-	-	-	-	-	-	-	-	(579)	-	-	-	-	-	-	-	1,749,319
CIAC Non-Taxable Plant Reclass	(1,749,898)	-	-	-	-	-	-	-	-	-	-	-	-	-	579	-	-	-	-	-	-	-	(1,749,319)
Closing Cost Regulatory Asset	(595)	6	4	5	7	8	7	0	12	6	7	8	0	-	0	(0)	-	-	-	-	-	(4)	(529)
Cost of Removal	-	(18,232)	(14,547)	(15,093)	(22,704)	(27,534)	(22,986)	(0)	(39,145)	(21,361)	(22,799)	(27,518)	(798)	-	0	77	-	-	-	-	-	232,639	-
Covid Reg Liability	(33,920)	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-	(33,909)
Covid-19 Emergency Financial Impacts	33,920	2,827	2,255	2,340	3,520	4,269	3,564	-	6,069	3,312	3,535	4,266	124	-	(11)	(12)	-	-	-	-	-	(36,069)	33,909
CWIP - Adjustment	1,662	-	-	-	-	-	-	-	-	-	-	-	-	(1,973)	0	-	-	-	-	-	-	-	(311)
CWIP AFUDC Debt	(1,644)	-	-	-	-	-	-	-	-	-	-	-	-	(2,181)	1	-	-	-	-	-	-	(6,940)	(10,763)
CWIP AFUDC Equity NORM	-	-	-	-	-	-	-	-	-	-	-	-	-	(364)	7	-	-	-	-	-	-	-	(358)
CWIP Tax Interest Capitalized	1,377	-	-	-	-	-	-	-	-	-	-	-	-	442	(1)	-	-	-	-	-	-	4,432	6,250
Deferred Revenue	33	3	2	2	3	4	4	0	6	3	3	4	0	-	-	(0)	-	-	-	-	-	(69)	0
ESPP APIC	(50)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	(50)
FAS 123 (r) ESPP	74	4	3	3	5	6	5	-	9	5	5	6	0	(54)	0	(0)	-	-	-	-	-	(56)	17
FAS 123 (r) Restricted Stock Units	3,978	254	202	210	316	383	320	-	545	297	317	383	11	-	(1)	(1)	-	-	-	-	-	2,706	9,920
FAS 123 (r) Stock Options	(3,190)	(162)	(129)	(134)	(201)	(244)	(204)	(0)	(347)	(190)	(202)	(244)	(7)	(284)	1	1	-	-	-	-	-	863	(4,674)
Gain or Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,446)	0	-	-	-	-	-	-	-	(1,446)
Gains and Losses	-	(138)	(110)	(114)	(171)	(208)	(174)	-	(296)	(161)	(172)	(208)	(6)	-	-	1	-	-	-	-	-	1,757	-
Incentive	32,497	392	313	324	488	592	494	0	841	459	490	591	17	-	(11)	(2)	-	-	-	-	-	(7,363)	30,122
Miscellaneous Deferred Credits	53,127	(492)	(392)	(407)	(612)	(743)	(620)	-	(1,056)	(576)	(615)	(742)	(22)	-	(18)	2	-	-	-	-	-	(58,422)	(11,587)
OPEB	(145,384)	(6,852)	(5,467)	(5,672)	(8,533)	(10,348)	(8,639)	0	(14,712)	(8,028)	(8,569)	(10,342)	(300)	-	48	29	-	-	-	-	-	(15,443)	(248,214)
Other State After Tax - GA	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Other State After Tax - TN	332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	332
Other Unitary Temp Diff Adjustment	(3,527)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	(3,529)
Pavement Repairs	2,858	238	190	197	297	360	300	(0)	511	279	298	360	10	-	(1)	(1)	-	-	-	-	-	(5,866)	31
Pension	(27,625)	(1,467)	(1,170)	(1,214)	(1,826)	(2,215)	(1,849)	-	(3,149)	(1,718)	(1,834)	(2,214)	(64)	(7,146)	12	6	-	-	-	-	-	(3,381)	(56,855)
Plant - CIAC WIP Non Taxable	16,152	-	-	-	-	-	-	-	-	-	-	-	-	(16,152)	-	-	-	-	-	-	-	-	-
Plant - CIAC WIP Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Non Taxable CAC	137,993	-	-	-	-	-	-	-	-	-	-	-	-	(52,802)	(28)	-	-	-	-	-	-	-	85,163
Plant - Purch Premium Recoverable through Rates	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Plant - Tax able CAC	255,295	-	-	-	-	-	-	-	-	-	-	-	-	(46,022)	(69)	-	-	-	-	-	-	-	209,203
PowerTax Adjustment Needed to Basis	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,535)	5	-	-	-	-	-	-	-	(15,530)
PowerTax Offset Temp Diff	310,126	-	-	-	-	-	-	-	-	-	-	-	-	(310,126)	-	-	-	-	-	-	-	-	-
PowerTax Offset Temp Diff GA	(65,676)	-	-	-	-	-	-	-	-	-	-	-	-	738	1,169	-	-	-	-	-	-	-	(63,769)
PowerTax Offset Temp Diff TN	57,173	-	-	-	-	-	-	-	-	-	-	-	-	14,202	42	-	-	-	-	-	-	-	71,417
PT - St AFUDC Equity Norm	40	-	-	-	-	-	-	-	-	-	-	-	-	(112)	37	-	-	-	-	-	-	-	(36)
PT - St Basis Diffs Norm - GA	(146,658)	-	-	-	-	-	-	-	-	-	-	-	-	(8,132)	3,109	-	-	-	-	-	-	-	(151,680)
PT - St Method Life Norm - GA	(293,305)	-	-	-	-	-	-	-	-	-	-	-	-	(2,868)	5,586	-	-	-	-	-	-	-	(290,586)
Refund Rates Under Bond	4,886	(371)	(296)	(308)	(463)	(561)	(468)	-	(798)	(435)	(465)	(561)	(16)	-	(2)	2	-	-	-	-	-	2,825	2,969
Repairs	-	(29,530)	(23,561)	(24,446)	(36,774)	(44,597)	(37,231)	-	(63,403)	(34,598)	(36,928)	(44,571)	(1,292)	-	0	125	-	-	-	-	-	376,807	0
Self-Insurance	(148)	(354)	(282)	(293)	(440)	(534)	(446)	-	(759)	(414)	(442)	(534)	(15)	-	0	2	-	-	-	-	-	270	(4,389)
State AMT Credit Carryforward - State	(25,342)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,342)
State Fin48 Gross - NEW	101,485	-	-	(6,274)	(0)	-	9,776	-	-	-	47,525	-	-	-	-	-	-	-	-	-	47,612	(51,027)	149,097
State NOL Post Apportionment	45,265	-	-	-	-	-	-	-	-	-	-	-	-	-	(15)	-	-	-	(45,250)	-	-	-	(0)
State NOL Post Apportionment - GA	(2,130)	-	-	-	-	-	-	-	-	-	-	-	-	10,926	-	-	-	-	2,130	-	-	-	10,926
State NOL Post Apportionment - TN	(43,156)	-	-	-	-	-	-	-	-	-	-	-	-	212,018	-	-	-	-	43,156	-	-	-	212,018
State Only - Bonus Depreciation	(734)	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	(734)
State Only - Bonus Depreciation - GA	36	(372)	(297)	(308)	(464)	(563)	(470)	0	(800)	(436)	(466)	(562)	(16)	-	(1)	86	-	-	-	-	-	280	(4,354)
State Only - Bonus Depreciation - TN	698	(7,169)	(5,720)	(5,935)	(8,928)	(10,827)	(9,039)	0	(15,393)	(8,400)	(8,965)	(10,821)	(314)	-	0	(54)	-	-	-	-	-	5,484	(85,383)
Taxable Advances (CAC)	-	(139)	(111)	(115)	(173)	(210)	(175)	-	(298)	(163)	(174)	(210)	(6)	-	0	1	-	-	-	-	-	(31,899)	(33,671)
TBBS Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	(6)	-	-	-	-	-	-	-	-	(6)
Vacation Pay	(4,351)	(0)	0	-	-	-	-	-	-	-	-	0	-	-	1	(0)	-	-	-	-	-	-	(4,349)
T100 Depreciation	-	5,535	4,416	4,582	6,893	8,359	6,978	-	11,884	6,485	6,921	8,354	242	-	-	(23)	-	-	-	-	-	(70,624)	-
Total 25321000 St DIT BS - Non Property	342,609	(58,579)	(46,739)	(54,768)	(72,950)	(88,469)	(64,080)	0	(125,774)	(68,634)	(25,730)	(88,417)	(2,562)	146,860	9,725	247	(694)	-	37	(372,921)	47,612	368,488	(154,740)
==========																							
Grand Total	(48,431,026)	(12,915)	(162,033)	(128,388)	(28,771)	(31,697)	(40,196)	(66,021)	(124,095)	(67,718)	86,567	(87,237)	(2,528)	(992,174)	7,684	198	(2,752)	12,619	29	(1,478,937)	127,325	(66,561)	(51,488,626)
	-48431025.69	-12914.59	-162033.04	-128387.77	-28770.92	-31696.68	-40196.27	-66021.27	-124095.41	-67717.62	86567.03	-87236.69	-2528.19	-992174.19	7683.77	197.61	-2751.66	12619	28.86	-1478937.08	127325.48	-66560.74	(51,488,381) Per SAP
																							(245) Difference - imm

Total per report	(51,488,381)
Remover: CIAC DTA	2,001,715
Revised Balance	(53,490,095)
Adj: Interest	(145,533) 2021
	(53,635,628)
Per Exhibit	(53,635,629)
check	1

Note: These items are the 2022 ADIT synchronization

State	38,732
Federal	114,871
Total	153,602.87

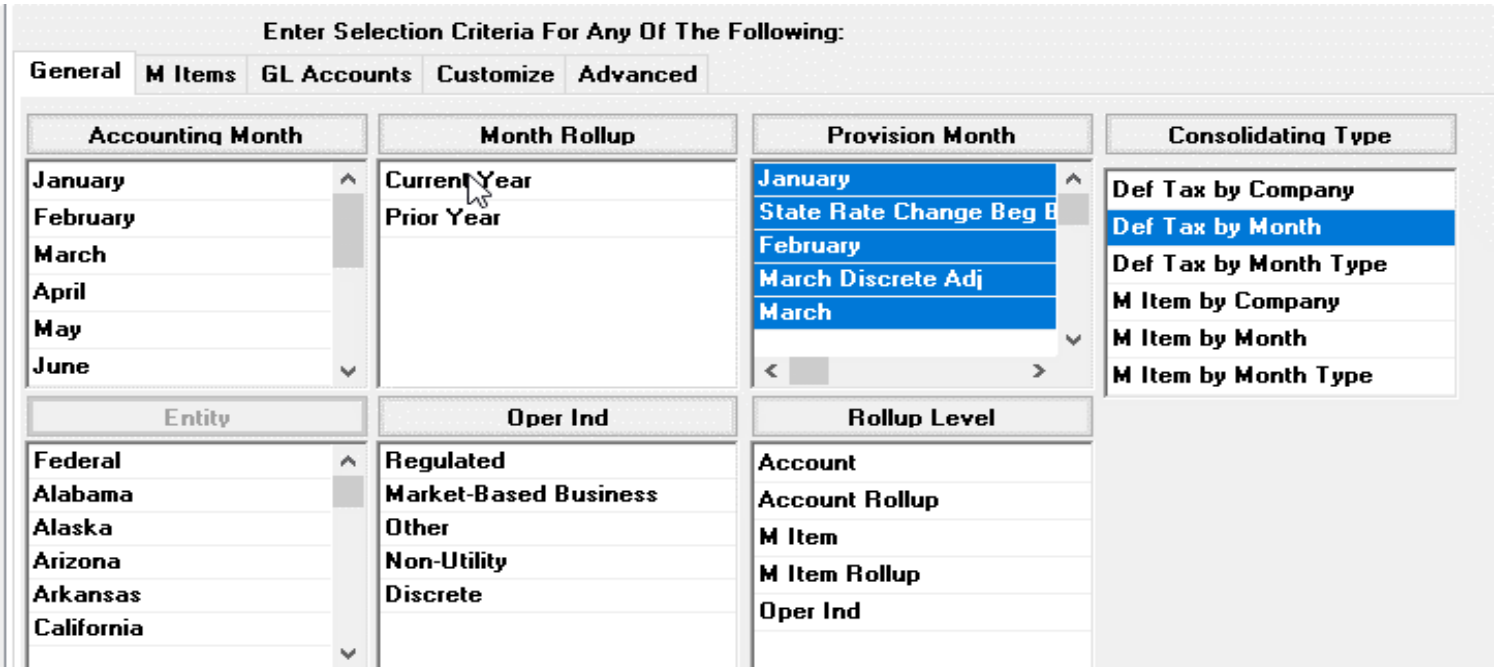
Financial Statement Item	Text for B/S P&L item	Total of reporting period	Total of the comparison period	Absolute difference	Percentage difference	Company Code
31	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	0.00	83,984.76	-83,984.76	100.0-	1026
31	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	0.00	1,791,385.93	-1,791,385.93	100.0-	1026
31	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	212,141.71	0.44	212,141.27	48213925.0	1026
31	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	0.00	145,732.67	-145,732.67	100.0-	1026
31	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	68,787.38	0.00	68,787.38		1026
31	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	0.00	2,622,468.00	-2,622,468.00	100.0-	1026
31	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	0.00	-703,888.70	703,888.70	100.0	1026
31	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-280,929.09	-3,939,683.10	3,658,754.01	92.9	1026
31	Total: Reg asset - income tax recovery	0.00	0.00	0.00		
22	Total: Regulatory assets	0.00	0.00	0.00		
10	Total: Total Regulatory and other long-term assets	0.00	0.00	0.00		
7	Total: ASSETS	0.00	0.00	0.00		
87	25310000 Deferred FIT Liability – Property	59,697.26	-17,668.00	77,365.26	437.9	1026
87	25310100 Deferred FIT Liability - FAS109 Increment	-1,723,324.96	0.00	-1,723,324.96		1026
87	25311000 Deferred FIT Liability – Non Property	-29,493,625.44	-27,484,137.34	-2,009,488.10	7.3-	1026
87	25311100 Deferred FIT Liability - FAS109 Gross Up	-610,618.46	0.00	-610,618.46		1026
87	Total: Federal Deferred income taxes long-term	-31,767,871.60	-27,501,805.34	-4,266,066.26	15.5-	
88	25320000 Deferred SIT Liability - Property	-629,438.72	0.00	-629,438.72		1026
88	25320100 Deferred SIT Liability - FAS109 Increment	6,389.44	0.00	6,389.44		1026
88	25321000 Deferred SIT Liability – Non Property	-8,455,015.51	-7,958,946.94	-496,068.57	6.2-	1026
88	Total: State Deferred income taxes long-term	-9,078,064.79	-7,958,946.94	-1,119,117.85	14.1-	
61	Total: Deferred income taxes	-40,845,936.39	-35,460,752.28	-5,385,184.11	15.2-	
90	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	-10,212,266.02	-17,049,050.00	6,836,783.98	40.1	1026
90	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	0.00	-219,472.67	219,472.67	100.0	1026
90	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	0.00	257,876.78	-257,876.78	100.0-	1026
90	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	-705,185.95	0.00	-705,185.95		1026
90	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	0.00	119,618.80	-119,618.80	100.0-	1026
90	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	-5,921.32	-0.11	-5,921.21	5382918.2-	1026
90	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	0.00	-7,672.51	7,672.51	100.0	1026
90	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	0.00	-10,981.57	10,981.57	100.0	1026
90	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	280,929.09	3,939,683.10	-3,658,754.01	92.9-	1026
90	Total: Other regulatory liabilities	-10,642,444.20	-12,969,998.18	2,327,553.98	17.9	
63	Total: Regulatory liabilities	-10,642,444.20	-12,969,998.18	2,327,553.98	17.9	
48	Total: Regulatory and other long-term liabilities	-51,488,380.59	-48,430,750.46	-3,057,630.13	6.3-	
6	Total: CAPITAL AND LIABILITIES	-51,488,380.59	-48,430,750.46	-3,057,630.13	6.3-	
183	Total: BALANCE SHEET	-51,488,380.59	-48,430,750.46	-3,057,630.13	6.3-	
4	Total: Net Loss	51,488,380.59	48,430,750.46	3,057,630.13	6.3	

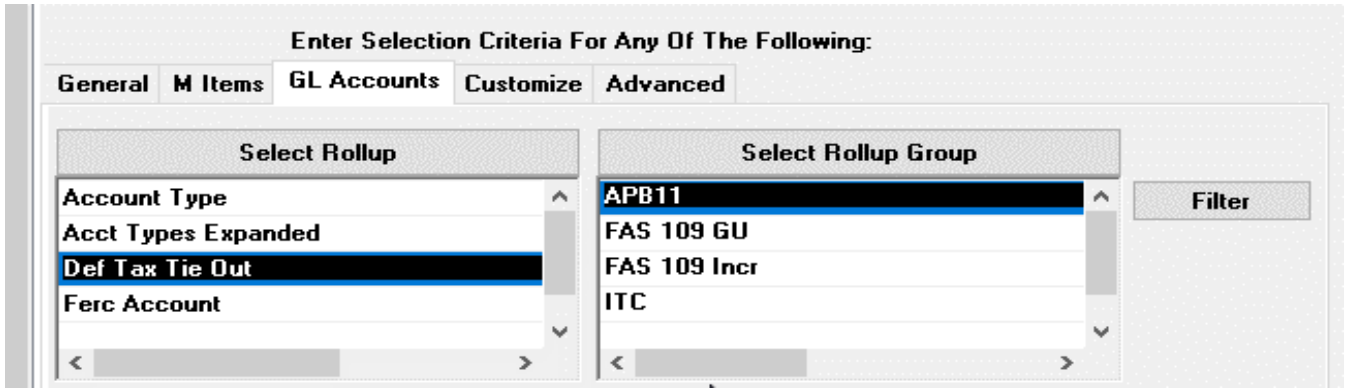
TENNESSEE AMERICAN WATER COMPARATIVE BALANCE SHEET

Structure	G/L Account	Account	NARUC	DEC 2022	DEC 2021		Rate Base Detail
	Adv Constr-Tax Mains	25221000	B252	1,484,351	1,601,854	25221000	Taxable CIAC
	Adv Constr-Tax Ext Dep	25222000	B252	61,288	92,716	25222000	Taxable CIAC
	Adv Constr-Tax Svcs	25223000	B252	7,969	30,259	25223000	Taxable CIAC
	Adv Constr-Tax Hydr	25225000	B252	35,378	59,735	25225000	Taxable CIAC
	Adv Constr-Tax SIT	25230000	B252	0	0	#N/A	Taxable CIAC
	Adv Constr-Tax Mains FIT	25241000	B252	1,030,217	1,330,678	25241000	Taxable CIAC
	Adv Constr-Tax Service FIT	25243000	B252	0	22	25243000	Taxable CIAC
	Adv Constr-Tax Hydr FIT	25245000	B252	35,358	48,502	25245000	Taxable CIAC
	CIAC-Tax Mains	27121000	B271	2,375,582	2,312,007	27121000	Taxable CIAC
	CIAC-Tax Ext Dep	27122000	B271	17,608	17,608	27122000	Taxable CIAC
	CIAC-Tax Svcs	27123000	B271	2,837,432	2,600,826	27123000	Taxable CIAC
	CIAC-Tax Meters	27124000	B271	109,371	109,371	27124000	Taxable CIAC
	CIAC-Tax Hydrants	27125000	B271	314,411	291,575	27125000	Taxable CIAC
	CIAC-Tax Mains FIT	27141000	B271	441,787	380,598	27141000	Taxable CIAC
	CIAC-Tax Services FIT	27143000	B271	46,198	42,045	27143000	Taxable CIAC
	CIAC-Tax Hydr FIT	27145000	B271	39,591	37,436	27145000	Taxable CIAC
	AccAmort CIAC-Tax	27210000	B272	-1,177,408	-1,100,394	27210000	Taxable CIAC

Subtotal			7,659,134.00
	0.065	State	497,843.71
			7,161,290.29
	0.21	Federal	1,503,870.96
Tax Effect - CIAC DTA			2,001,714.67

Report 51052





TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-15. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test>, and specifically footnote E. Provide an explanation indicating the nature of this line-item adjustment and provide documentation supporting the values contained in the mathematical formula comprising the monthly balances.

RESPONSE:

The adjustment in footnote E is for the 2021 monthly book/tax timing differences related to accumulated deferred income taxes. This is an adjustment for ADIT synchronization between disallowed O&M items and rate base, which is a total of $145,533 and is comprised of stock options: FAS 123 (r) Stock Options (cell M55), FAS 123 (r) Restricted Stock Units (cell M56), FAS 123 (r) ESPP (cell M57), Incentive (cell M59), and 481 Adjustment related to Incentives (cell M65). Please see attachment labeled "TAW_R_CADR1_NUM015_042523_Attachment," total in cell D7.

In preparing these responses to 1-14 and 1-15, the Company realized that it inadvertently used the 2021 calculation in the 2022 earnings test adjustment for footnote E. The offset to rate base for 2022 should be $153,603 (please see "TAW_R_CADR1_NUM014_Attachment"), rather than the $145,533 reflected in footnote E of the "Petitioner's Exhibit – Earnings Test."

As a result of this correction, the Earnings Test yields an additional $538.58. After grossing this number up for the Income Tax Rate, the increase in the Earnings Test is $729.00. Thus, the Earnings Test Adjustment (Line 30) in the Capital Riders Reconciliation (Petitioner's Exhibit - Capital Riders Reconciliation – RCL) should reflect an additional $729.00.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-15
Earnings Test Footnote E Adjustment

Adjustment for ADIT Synchronization Between O&M and Rate Base $145,533

	Powertax Provision											
	Gross Temporary Differences				Deferred Tax & Regulatory Assets and Liabilities							
M ID	Federal and State	Federal Only	State Only TN	State Only GA	Federal	State TN	State GA	FBOS TN	FBOS GA	Total		
Tax Rates with Apportionment/GA					21.00%	6.29%	0.33%	-1.32%	-0.07%	26.23%		
Tax Rates at 100% Tennessee					21.00%	6.50%		-1.37%		26.14%	1.353821	0.35382116
Property Temporary Differences												
Federal Method Life		(97,812,913)			(20,540,712)					(20,540,712)	21.00%	
Taxable CIAC	3,087,349		34,248		648,343	202,904		(42,610)		808,637	25.90%	
Cost of Removal	(16,218,402)				(3,405,864)	(1,054,196)		221,381		(4,238,679)	26.14%	
Tax Repairs	(51,645,493)				(10,845,554)	(3,356,957)		704,961		(13,497,550)	26.14%	
Asset Acquisition Adjustments	(6,302,224)				(1,323,467)	(409,645)		86,025		(1,647,086)	26.14%	
Basis Adjustments (excluding Repairs)	4,426,188				929,500	287,702		(60,417)		1,156,784	26.14%	
TN - Method Life			(77,927,387)			(5,065,280)		1,063,709	-	(4,001,571)	5.14%	
										-		
Regulatory Assets and Liabilities & Tax Only Plant Adjustments										-		
AFUDC Equity RSG					693,164					693,164		
Federal Legacy RSG					2,073,099					2,073,099		
TCJA Unprotected RSG					(1,675,494)					(1,675,494)		
Cost of Removal					(590,977)			38,413		(552,564)		
Federal Method Life					(12,188,708)			561,185		(11,627,523)		
Taxable CIAC					335,760			(22,136)		313,624		
TN - Legacy RSG						88,356				88,356		
Adjustment to include apportionment and Georgia						306,480	(472,214)	(64,361)	99,165	(130,929)		
Reg Assets/Liabilities and Other Plant Adjustments (not in Powertax)												
TCJA Unprotected - Plant O/S PT - Fed					114,634					114,634		
TCJA - Unprotected - Non Plant - Fed					127,726					127,726		
TCJA Protected NOL - Simulated ARAM					706,312					706,312		
Powertax Offset Temp Diffference	4,688,461		909,251	(20,103,548)	984,577	351,983	(50,359)	(73,916)	10,575	1,222,859	26.08%	Book depreciation vs Powertax actuals
CIAC WIP Taxable	244,191				51,280	15,355	798	(3,224)	(168)	64,041	26.23%	
Non Taxable CAC	2,086,169				438,095	131,178	6,815	(27,547)	(1,431)	547,110	26.23%	
Taxable CAC	3,859,529				810,501	242,686	12,609	(50,964)	(2,648)	1,012,184	26.23%	
CWIP AFUDC Debt	(24,851)				(5,219)	(1,563)	(81)	328	17	(6,517)	26.23%	
CWIP Tax Interest Capitalized	20,816				4,371	1,309	68	(275)	(14)	5,459	26.23%	
CWIP - Adjustment	25,126				5,276	1,580	82	(332)	(17)	6,589	26.23%	
Non Property Temporary Differences												
Bad Debt	572,051				120,131	35,970	1,869	(7,554)	(392)	150,024	26.23%	
Vacation Pay	(65,775)				(13,813)	(4,136)	(215)	869	45	(17,250)	26.23%	
Pavement Repairs	43,211				9,074	2,717	141	(571)	(30)	11,332	26.23%	
Miscellaneous Deferred Credits	803,175				168,667	50,503	2,624	(10,606)	(551)	210,637	26.23%	
Deferred Revenue	504				106	32	2	(7)	(0)	132	26.23%	
Amortization of Debt Discount	(186,881)				(39,245)	(11,751)	(611)	2,468	128	(49,011)	26.23%	
FAS 123 (r) Stock Options	(48,222)				(10,127)	(3,032)	(158)	637	33	(12,647)	26.23%	
FAS 123 (r) Restricted Stock Units	60,143				12,630	3,782	196	(794)	(41)	15,773	26.23%	
FAS 123 (r) ESPP	1,117				235	70	4	(15)	(1)	293	26.23%	
ESPP APIC	(756)				(159)	(48)	(2)	10	1	(198)	26.23%	
Incentive	491,290				103,171	30,892	1,605	(6,487)	(337)	128,844	26.23%	
Pension	(417,626)				(87,701)	(26,260)	(1,364)	5,515	287	(109,525)	26.23%	
OPEB	(2,197,910)				(461,561)	(138,204)	(7,180)	29,023	1,508	(576,415)	26.23%	
Refund Rates Under Bond	73,873				15,513	4,645	241	(975)	(51)	19,374	26.23%	
Closing Cost Regulatory Asset	(9,000)				(1,890)	(566)	(29)	119	6	(2,360)	26.23%	
Charitable Contributions - NOL converted	-	157,313			33,036	-	-	-	-	33,036	21.00%	
481 Adjustment related to Incentives	50,600				10,626	3,182	165	(668)	(35)	13,270	26.23%	
Self-Insurance	(2,236)				(470)	(141)	(7)	30	2	(586)	26.23%	
481 Adjustment Self-Insurance	677,366				142,247	42,593	2,213	(8,944)	(465)	177,643	26.23%	
Non Income Taxes	-	(284,405)			(59,725)	-	-	-	-	(59,725)	21.00%	
Charitable Contributions (State)			103,068	38,034	-	6,481	124	(1,361)	(26)	5,218	5.06%	Blended CC
Subtotal before FIN48 and credit adjustments	(55,908,218)	(97,940,004)	(76,880,820)	(20,065,514)	(42,712,610)	(8,261,378)	(502,665)	2,330,906	105,560	(49,040,187)		
FIN 48 Adjustments					478,492	100,214		(21,045)		557,661	FIN 48	
Other Tax Adjustments					72,644	(28,537)	800	5,993	(168)	50,732	Other Adjustments	
Investmant Tax Credit - 4%										(21,684)	ITC	
Investmant Tax Credit - 10%										(31,037)	ITC	
Total	(55,908,218)	(97,940,004)	(76,880,820)	(20,065,514)	(42,161,474)	(8,189,701)	(501,865)	2,315,854	105,392	(48,484,515)		

Tax & ITC	(48,484,515)
Per Financials	(48,484,515)
Difference	1

RECONCILIATION TO EARNING TEST CALCULATION AT DEC 2021

Deferred Tax	(48,431,794)	Excludes ITC
Earnings Test	(50,483,606)	
Difference	2,051,813	
Adjustments:		
CIAC G/U	(2,052,856)	Note: The CIAC gross up of FIT/SIT accounts
Unreconciled	(1,043)	*immaterial*

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-16. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test>, and specifically line 33, Allowance for Funds Used During Construction. Provide the underlying support for the monthly hard-coded numbers.

RESPONSE:

Please see attachment labeled 'TAW_R_CADR1_NUM016_042523_Attachment." for the underlying support for the monthly hard-coded numbers.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-16
Allowance for Funds Used During Construction

Line	Item	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	**2022 Total**
1	70510000-AFUDC Equity	($3,487)	($5,390)	($6,138)	($8,181)	($12,072)	($13,400)	($13,621)	($12,934)	($15,784)	($18,535)	($19,981)	($16,494)	**($146,015)**
2	85000000-ADUFC Debt	(3,850)	(5,950)	(6,776)	(9,031)	(13,328)	(14,794)	(15,038)	(14,279)	(17,425)	(20,463)	(22,059)	(18,210)	**(161,203)**
3	Subtotal	(7,337)	(11,340)	(12,914)	(17,212)	(25,400)	(28,194)	(28,659)	(27,213)	(33,209)	(38,997)	(42,039)	(34,704)	**(307,218)**
4	Tax Effected (26.135%)	($5,419)	($8,376)	($9,539)	($12,714)	($18,761)	($20,826)	($21,169)	($20,101)	($24,530)	($28,805)	($31,052)	($25,634)	**($226,927)**

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-17. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test>, and specifically line 35 Income Tax Rate. Provide the underlying support for the monthly hard-coded numbers.

RESPONSE:

Line 35 of the Earnings Test represents the calculated after-tax interest expense by month for debt assigned to parent. Please see attachment "TAW_R_CADR1_NUM017_Attachment" for the full calculation to support the monthly hard-coded numbers.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
TAW_R_CADR1_017_Attachment
Income Tax Rate

	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022
Rate Base	242,113,261	243,037,302	243,071,632	244,983,271	245,796,636	247,473,011	249,916,661	250,973,428	253,265,549	254,632,409	256,052,315	257,068,627
Parent Company Weighted Average Cost of Debt (Long-term + Short Term), per Docket No. 12-00049	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%	0.590%
Interest Expense for Debt Assigned to Parent	1,428,468	1,433,920	1,434,123	1,445,401	1,450,200	1,460,091	1,474,508	1,480,743	1,494,267	1,502,331	1,510,709	1,516,705
Divided by 12 for Monthly Amount	12	12	12	12	12	12	12	12	12	12	12	12
	119,039	119,493	119,510	120,450	120,850	121,674	122,876	123,395	124,522	125,194	125,892	126,392
Income Tax Rate	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%	26.135%
After-tax Interest Expense for Debt Assigned to Parent (1)	31,111	31,229	31,234	31,480	31,584	31,799	32,114	32,249	32,544	32,719	32,902	33,033

(1) Agrees to line 35 of the file <Petitioner's Exhibit – Earnings Test>.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-18. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test>, and specifically footnote A, "All Other" Rate Base components and respond to the following:

a. Provide the rationale for inclusion of Accounts Payable applicable to CWIP as a Rate Base component;

b. Provide the support for the monthly Accounts Payable balances; and

c. Confirm that monthly balances that are negative indicate an over accrual of estimated accounts payable in a given month that exceeds that month's accrual entry.

RESPONSE:

a. Accounts payable applicable to CWIP, and other items on the "All Other" line, are deductions from rate base, which offset the inclusion of CWIP in rate base on line 3 of the Earnings Test, "Plant Under Construction."

b. Please see below for the account breakdown by month and by document type for Accounts Payable balances:

A/P Document Type	01/2022	02/2022	03/2022	04/2022	05/2022	06/2022	07/2022	08/2022	09/2022	10/2022	11/2022	12/2022	Grand Total
Account Maintenance	(2,902)	(2,386)	(3,320)	(5,872)	(10,980)	(2,193)	(9,634)	(13,591)	31,448	(5,414)	(9,033)	14,479	**(19,399)**
Journal Entries	2,079,183	2,230,062	1,943,842	2,028,694	1,866,066	1,781,775	2,147,309	1,884,530	1,977,195	1,934,516	1,646,480	1,799,272	**23,318,924**
Reversing JEs	(2,230,062)	(1,943,842)	(2,028,694)	(1,866,066)	(1,781,775)	(2,147,309)	(1,884,530)	(1,977,195)	(1,934,516)	(1,646,480)	(1,799,272)	(2,289,716)	**(23,529,457)**
Invoice - Gross	836,574	890,658	719,128	1,357,634	1,378,570	1,155,703	1,986,227	1,218,011	1,957,065	1,316,670	1,313,610	2,777,728	**16,907,580**
Goods Receipt	(840,089)	(909,006)	(885,280)	(1,239,823)	(1,369,664)	(1,279,148)	(1,789,702)	(1,213,047)	(1,997,701)	(1,330,412)	(1,271,697)	(2,716,424)	**(16,841,994)**
Total	**(157,296)**	**265,485**	**(254,325)**	**274,568**	**82,216**	**(491,173)**	**449,670**	**(101,291)**	**33,492**	**268,880**	**(119,912)**	**(414,661)**	**(164,346)**

As shown in the table above, the Accounts Payable balance is comprised of accruals, invoices and adjustment entries which is supported by a large volume of transactions.

c. That is correct. The monthly balances that are negative represent months where the current month accrual is less than the estimated accrual from the previous month.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-19. With respect to any accruals recorded in December 2021 reflected as an expense on the books of the Company, provide the following:

a. Describe the reason for the accrual as well as quantifying the amount of the accrual; and
b. Provide supporting workpapers for the amount recorded.

RESPONSE:

As the requested December 2021 month is outside the reconciliation period of this proceeding, TAWC understands this question to relate to accruals recorded in December 2022. As such, the Company responds as follows:

Please see TAW_R_CADR1_NUM019_042523_Attachment.xlsx. Note, the attachment contains supporting documentation for each document number provided in the CAU 1-19 tab, except for those labeled as "System Generated Accrual" in the column labeled "Comments." The System Generated Accruals are performed automatically by the system; therefore, there is no supporting documentation to provide for those transactions. Accruals are necessary to account for a good or service that has been received but not yet invoiced.

Tennessee American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-19
December 2022 Accruals to Expense Accounts

Account	Account Description	Document Number	Accrual	Amount	Comments
51110000	Waste Disposal	100134783	Accrue Sludge Removal	(1,488.22)	Please see specific tab by Document Number for supporting documentation
51510000	Purchased Power - Natural Account	100134642	Engie Power Accrual	187,220.01	Please see specific tab by Document Number for supporting documentation
52000000	M & S (O&M) - Natural Account	100134614	PO Invoice Accrual	2,605.79	System Generated Accrual
52500000	Misc Exp (O&M) - Natural Acct	100134613	Non-PO Invoice Accrual	76.00	System Generated Accrual
52500000	Misc Exp (O&M) - Natural Acct	100134755	Telephone Accrual	10.16	Please see specific tab by Document Number for supporting documentation
52510000	Bank Service Charges - Natural Account	100134780	Bank Fee Accrual	11,374.62	Please see specific tab by Document Number for supporting documentation
52514900	Customer Education	100134821	External Affairs Accrual	4,820.00	Please see specific tab by Document Number for supporting documentation
52526100	Credit Line Fees Interco	100134758	Accrued Credit Line Fees	(1,566.99)	Please see specific tab by Document Number for supporting documentation
52532000	Electricity - Natural Account	100134642	Engie Power Accrual	2,715.62	Please see specific tab by Document Number for supporting documentation
52534000	Employee Expenses	100134753	P-Card Accrual	3,472.62	Please see specific tab by Document Number for supporting documentation
52548000	Heating Oil/Gas - Natural Account	100134642	Engie Power Accrual	3,859.74	Please see specific tab by Document Number for supporting documentation
52574000	Telephone - Natural Account	100134755	Telephone Accrual	12,148.66	Please see specific tab by Document Number for supporting documentation
52574100	Cell Phone - Natural Account	100134755	Telephone Accrual	6,946.78	Please see specific tab by Document Number for supporting documentation
52574200	Data Lines - Admin & General	100134755	Telephone Accrual	200.02	Please see specific tab by Document Number for supporting documentation
52574300	Wireless - Service First - Natural Account	100134755	Telephone Accrual	5,063.83	Please see specific tab by Document Number for supporting documentation
52582000	Uniforms - Natural Account	100134614	PO Invoice Accrual	214.48	System Generated Accrual
52583000	Water & WW - Natural Account	100134642	Engie Power Accrual	1,219.20	Please see specific tab by Document Number for supporting documentation
53150000	Contract Svc-Other - Natural Account	100134784	Locating Services Accrual	24,377.00	Please see specific tab by Document Number for supporting documentation
53155000	Contract Services - Legal	100134805	Legal Accrual	52,962.00	Please see specific tab by Document Number for supporting documentation
55010100	Transportation Lease Costs	100134636	Accrue ARI Lease, Fuel & Maint	1,917.27	Please see specific tab by Document Number for supporting documentation
55010200	Transportation Lease Fuel	100134636	Accrue ARI Lease, Fuel & Maint	18,161.84	Please see specific tab by Document Number for supporting documentation
55010300	Transportation Lease Maint	100134636	Accrue ARI Lease, Fuel & Maint	26,927.03	Please see specific tab by Document Number for supporting documentation
55010300	Transportation Lease Maint	100134823	Accrue ARI Lease, Fuel & Maint	37,557.66	Please see specific tab by Document Number for supporting documentation
62520700	Misc Maint Paving/Backfill	100134614	PO Invoice Accrual	43.61	System Generated Accrual
62520700	Misc Maint Paving/Backfill	100134781	OpEx Paving Accr	471.49	Please see specific tab by Document Number for supporting documentation
62520700	Misc Maint Paving/Backfill	100134821	TNT Concrete Paving Accrual	98,000.00	Please see specific tab by Document Number for supporting documentation
68520000	Property Taxes	100134784	Property Tax Accrual	12,000.00	Please see specific tab by Document Number for supporting documentation
68533000	FICA	100134646	APP FICA Acc Dec	38,720.00	Please see specific tab by Document Number for supporting documentation
			Total	550,030.22	

	Standing accrual	Monthly Accrual	Entry
City Chatt	8,254.12	12,800.00	4,545.88
Marion	10,958.03	-	(10,958.03)
Denali	7,176.07	12,100.00	4,923.93
	26,388.23	24,900.00	(1,488.22)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	Company Code	Ledger	Account	Posting Date	Fiscal Year	Posting period	Document Type	Document Number	Posting Key	General ledger amount	Document Header Text	Text	Profit Center	Trading Partner	Cost Center	WBS element	Order	Assignment	Reference	Offsett.account type	Offsetting acct no.	Name of offsetting account
4	1026	0L	51110000	11/1/2022	2022	11	SG	100132569	40	10,958.03	Accrue Sludge Removal	Accrue Marion	2605			E26-1300-260501				S	24121000	Accrued Waste Disposal
18	1026	0L	51110000	11/30/2022	2022	11	SV	100133780	40	7,041.97	Accrue Sludge Removal	Accrue Marion	2605			E26-1300-260501				S	24121000	Accrued Waste Disposal
23	1026	0L	51110000	12/1/2022	2022	12	SG	100133807	50	-7,041.97	Accrue Sludge Removal	Accrue Marion	2605			E26-1300-260501				S	24121000	Accrued Waste Disposal
25	1026	0L	51110000	12/14/2022	2022	12	WE	5000098187	31	32,014.78		Sludge Removal 2022	2605			E26-2300-260501			205632	S	24164000	GRIR - Non-inventory
26	1026	0L	51110000	12/30/2022	2022	12	WE	5000098717	31	56,881.71		December 2022 Sludge Removal	2605			E26-1300-260501			207310	S	24164000	GRIR - Non-inventory
37																						

there is already a receipt for the December Sludge removal. No need for an estimate for Marion this month.

RE: End of Month Deliverables for December 2022

Reply | Reply All | Forward

Tue 1/3/2023 4:43 PM

LL

Lori L Stenzel

To Christina Walker

Cc Kimberly F Pritchett; Thalika S Hollingsworth

General

This is the most recent version, but you made changes to another copy. Click here to see the other versions.
Follow up. Start by Tuesday, January 3, 2023. Due by Tuesday, January 3, 2023.

Hi Christina,

I totally got off track with the holiday. I apologize!

We are estimating for the month of December 2022:

- Denali loads $12,100.00
- City of Chattanooga Sewer Volume Charges $12,800.00

Thank you and have a great evening,

Lori L. Stenzel
Water Quality & Environmental Compliance Manager
Tennessee American Water

109 Weihl Street
Chattanooga, TN 37403
Office: 423-771-4705
Mobile: 423-315-3507

Lori.Stenzel@amwater.com

Text Field	SAP Company Code	GL Account	Cost Center	X	Fixed Accounts	**Site Number**
2541805000|EPB	1026	52532000		1	2541805000	2404562
3101250000|EPB	1026	51510000		1	3101250000	26015122
470299000|EPB	1026	51510000		1	470299000	2602863
3200030000|EPB	1026	51510000		1	3200030000	2602864
470349000|EPB	1026	51510000		1	470349000	2602865
3131410000|EPB	1026	51510000		1	3131410000	2602866
1570095000|EPB	1026	52532000		1	1570095000	2602867
00010489101|City of Chattanooga, TN	1026	52583000		1	00010489101	2602868
1159460395|Chattanooga Gas Company/5408	1026	52548000		1	1159460395	2602868
1570795000|EPB	1026	52532000		1	1570795000	2602868
4215727169|Chattanooga Gas Company/5408	1026	52548000		1	4215727169	2602868
2241184000|EPB	1026	51510000		1	2241184000	2602869
2820594000|EPB	1026	51510000		1	2820594000	2602870
2460700000|EPB	1026	51510000		1	2460700000	2602871
3130195000|EPB	1026	51510000		1	3130195000	2602872
1560745000|EPB	1026	51510000		1	1560745000	2602873
0171309327|Chattanooga Gas Company/5408	1026	52548000		1	0171309327	2602874
2800318000|EPB	1026	51510000		1	2800318000	2602874
2800319000|EPB	1026	51510000		1	2800319000	2602874
4215462225|Chattanooga Gas Company/5408	1026	52548000		1	4215462225	2602874
357376001|North Georgia EMC	1026	51510000		1	357376001	2602875
450777000|EPB	1026	51510000		1	450777000	2602876
2161103001|EPB	1026	51510000		1	2161103001	2602877
610066000|EPB	1026	51510000		1	610066000	2602878
3100597000|EPB	1026	51510000		1	3100597000	2602879
3150389000|EPB	1026	51510000		1	3150389000	2602880
00010478101|City of Chattanooga, TN	1026	52583000		1	00010478101	2602881
00403780401|City of Chattanooga, TN	1026	52583000		1	00403780401	2602881
2800503000|EPB	1026	52532000		1	2800503000	2602881
4158042396|Chattanooga Gas Company/5408	1026	52548000		1	4158042396	2602881
430225000|EPB	1026	51510000		1	430225000	2602882
2460705000|EPB	1026	51510000		1	2460705000	2602883
2570635000|EPB	1026	51510000		1	2570635000	2602884
2820063000|EPB	1026	51510000		1	2820063000	2602884
481307001|EPB	1026	51510000		1	481307001	2602885
1520340000|EPB	1026	51510000		1	1520340000	2602886
2421243000|EPB	1026	51510000		1	2421243000	2602888

1471290001|EPB	1026	51510000	1	1471290001	2602889
1460116000|EPB	1026	51510000	1	1460116000	2602890
3150773000|EPB	1026	51510000	1	3150773000	2602891
2570477000|EPB	1026	51510000	1	2570477000	2602892
1920010000|EPB	1026	51510000	1	1920010000	2602893
1990694000|EPB	1026	51510000	1	1990694000	2602894
3110024000|EPB	1026	51510000	1	3110024000	2602895
3170296000|EPB	1026	51510000	1	3170296000	2602896
3160009000|EPB	1026	51510000	1	3160009000	2602897
1471543000|EPB	1026	51510000	1	1471543000	2602898
25009820017|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820017	2602899
25009820001|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820001	2602900
690528000|EPB	1026	51510000	1	690528000	2602901
1470061000|EPB	1026	51510000	1	1470061000	2602904
441864000|EPB	1026	51510000	1	441864000	2602905
1900468000|EPB	1026	51510000	1	1900468000	2602906
25009820012|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820012	2604187
25009820010|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820010	2604188
25009820009|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820009	2604189
25009820008|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820008	2604190
25009820007|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820007	2604191
5700739502|Dunlap Natural Gas System	1026	52548000	1	5700739502	2604191
25009820006|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820006	2604192
25009820005|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820005	2604193
25009820004|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820004	2604194
25009820003|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820003	2604195
25009820013|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820013	2604257
25009820014|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820014	2604257
25009820015|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820015	2604280
1541153000|EPB	1026	51510000	1	1541153000	2604347
7263384304|Chattanooga Gas Company/5408	1026	52548000	1	7263384304	2604347
581597000|EPB	1026	51510000	1	581597000	2604481
1541172001|EPB	1026	52532000	1	1541172001	2604667
25009820011|Sequachee Valley Electric Cooperative	1026	52532000	1	25009820011	2604770
5600544005|Dunlap Natural Gas System	1026	52548000	1	5600544005	2604770
25009820018|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820018	2605096
25009820019|Sequachee Valley Electric Cooperative	1026	51510000	1	25009820019	2605104

Site Name	CRC	GL Number	GL Description	Vendor Name
2404562-TNAWC-Scruggs Road Meter Vault	E26-1400-260201	52532000		EPB
2605122-TNAWC-River Gorge Booster Statio	E26-1400-260201	51510000		EPB
2602863-TNAWC-Berkley Circle Station	E26-1200-260201	51510000		EPB
2602864-TNAWC-Citico Pumping Station	E26-1200-260201	51510000		EPB
2602865-TNAWC-Crestwood Station	E26-1200-260201	51510000		EPB
2602866-TNAWC-Cumberland Road Station	E26-1200-260201	51510000		EPB
2602867-TNAWC-Dist. Center Outdoor Lig	E26-1400-260206	52532000		EPB
2602868-TNAWC-Distribution Center	E26-1400-260206	52583000		City of Chattanooga, TN
2602868-TNAWC-Distribution Center	E26-1400-260206	52548000		Chattanooga Gas Company/5408
2602868-TNAWC-Distribution Center	E26-1400-260206	52532000		EPB
2602868-TNAWC-Distribution Center	E26-1400-260206	52548000		Chattanooga Gas Company/5408
2602869-TNAWC-East Brainerd Station	E26-1400-260201	51510000		EPB
2602870-TNAWC-East Ridge / Mission Rid	E26-1200-260201	51510000		EPB
2602871-TNAWC-East Ridge Reservoir	E26-1400-260206	51510000		EPB
2602872-TNAWC-Elder Mtn. Station	E26-1400-260206	51510000		EPB
2602873-TNAWC-Elmendorf Station	E26-1200-260201	51510000		EPB
2602874-TNAWC-Filter Plant / Chemical	E26-1300-260201	52548000		Chattanooga Gas Company/5408
2602874-TNAWC-Filter Plant / Chemical	E26-1300-260201	51510000		EPB
2602874-TNAWC-Filter Plant / Chemical	E26-1300-260201	51510000		EPB
2602874-TNAWC-Filter Plant / Chemical	E26-1300-260201	52548000		Chattanooga Gas Company/5408
2602875-TNAWC-Ft. Oglethorpe Vault	E26-1400-260206	51510000		North Georgia EMC
2602876-TNAWC-Hill City Station	E26-1200-260201	51510000		EPB
2602877-TNAWC-Jenknins Road Tank	E26-1200-260201	51510000		EPB
2602878-TNAWC-Johnson Blvd.	E26-1200-260201	51510000		EPB
2602879-TNAWC-Lookout Valley Tank	E26-1400-260206	51510000		EPB
2602880-TNAWC-Maple Hill Station	E26-1200-260201	51510000		EPB
2602881-TNAWC-Meter Service Center	E26-1300-260206	52583000||E26-1600-260203		City of Chattanooga, TN
2602881-TNAWC-Meter Service Center	E26-1300-260206	52583000||E26-1600-260205		City of Chattanooga, TN
2602881-TNAWC-Meter Service Center	E26-1300-260206	52532000		EPB
2602881-TNAWC-Meter Service Center	E26-1300-260206	52548000		Chattanooga Gas Company/5408
2602882-TNAWC-Minnekahda Station	E26-1200-260201	51510000		EPB
2602883-TNAWC-Mission Ridge Ii	E26-1400-260206	51510000		EPB
2602884-TNAWC-Mission Ridge Reservoirs	E26-1400-260206	51510000		EPB
2602884-TNAWC-Mission Ridge Reservoirs	E26-1400-260206	51510000		EPB
2602885-TNAWC-Mtn Creek Rd Water Tank	E26-1200-260201	51510000		EPB
2602886-TNAWC-New York Station & North	E26-1200-260201	51510000		EPB
2602888-TNAWC-Panorama Station	E26-1100-260201	51510000		EPB

2602889-TNAWC-Pine Breeze Road	E26-1200-260201	51510000	EPB
2602890-TNAWC-Red Bank Station	E26-1200-260201	51510000	EPB
2602891-TNAWC-Rolling Acres Station	E26-1200-260201	51510000	EPB
2602892-TNAWC-Rossville S. Mission Rid	E26-1200-260201	51510000	EPB
2602893-TNAWC-Ryall Springs Station	E26-1200-260201	51510000	EPB
2602894-TNAWC-Ryall Springs Tank	E26-1400-260206	51510000	EPB
2602895-TNAWC-South End Station & Tank	E26-1200-260201	51510000	EPB
2602896-TNAWC-St. Elmo / Lookout Mtn.	E26-1200-260201	51510000	EPB
2602897-TNAWC-St. Elmo Tank	E26-1400-260206	51510000	EPB
2602898-TNAWC-Stuart Heights Station	E26-1200-260201	51510000	EPB
2602899-TNAWC-Suck Creek Pumping And T	E26-1200-260305	51510000	Sequachee Valley Electric Cooperative
2602900-TNAWC-Suck Creek Storage Tank	E26-1600-260305	51510000	Sequachee Valley Electric Cooperative
2602901-TNAWC-Summit Drive	E26-1200-260201	51510000	EPB
2602904-TNAWC-White Oak Tank	E26-1400-260206	51510000	EPB
2602905-TNAWC-Windridge Station	E26-1200-260201	51510000	EPB
2602906-TNAWC-Windy Hill Station	E26-1200-260201	51510000	EPB
2604187-TNAWC-Crossroads Pump	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604188-TNAWC-Incline Pump	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604189-TNAWC-Whitewell Plant	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604190-TNAWC-Pump Service	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604191-TNAWC-Whitwell Plant	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604191-TNAWC-Whitwell Plant	E26-1200-260501	52548000	Dunlap Natural Gas System
2604192-TNAWC-Victoria Pump	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604193-TNAWC-Red Hill Pump	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604194-TNAWC-New Pump Station	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604195-TNAWC-Whitwell Plant	E26-1200-260501	51510000	Sequachee Valley Electric Cooperative
2604257-TNAWC - Tnaya Lynn Tank	E26-1600-260505	51510000	Sequachee Valley Electric Cooperative
2604257-TNAWC - Tnaya Lynn Tank	E26-1600-260505	51510000	Sequachee Valley Electric Cooperative
2604280-TNAWC-Sequatchie Valley Str.Yrd.	E26-1600-260505	51510000	Sequachee Valley Electric Cooperative
2604347-TNAWC-Dewatering Building	E26-1300-260201	51510000	EPB
2604347-TNAWC-Dewatering Building	E26-1300-260201	52548000	Chattanooga Gas Company/5408
2604481-TNAWC-500 Woodland Way	E26-1100-260305	51510000	EPB
2604667-TNAWC-Hypochlorite Building	E26-1300-260201	52532000	EPB
2604770-TNAWC-Sequatchie Valley	E26-1600-260505	52532000	Sequachee Valley Electric Cooperative
2604770-TNAWC-Sequatchie Valley	E26-1600-260505	52548000||E26-1600-260506	Dunlap Natural Gas System
2605096-TNAWC-Pump #1	E26-1100-260606	51510000	Sequachee Valley Electric Cooperative
2605104-TNAWC-Jasper Highlands Pump #2	E26-1100-260606	51510000	Sequachee Valley Electric Cooperative

Vendor ID Client	Account Number	LBR IDBill	LBR Bill Date	Begin Date	End Date	Days Of Service	Bill Type	Consolidation Date
	2541805000	309761560	12/19/2022	11/18/2022	12/18/2022	31	Consolidated	12/21/2022
	3101250000	308502451	11/23/2022	10/26/2022	11/23/2022	29	Consolidated	12/02/2022
	470299000	308550917	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
	3200030000	309486540	11/30/2022	11/01/2022	11/30/2022	30	Consolidated	12/19/2022
	470349000	308547644	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
	3131410000	310150021	12/27/2022	11/24/2022	12/25/2022	32	Consolidated	12/28/2022
	1570095000	309146363	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	00010489101	309693072	12/19/2022	11/02/2022	12/01/2022	30	Consolidated	12/20/2022
	1159460395	309069211	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
	1570795000	309146362	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	4215727169	309069240	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
	2241184000	309601414	12/16/2022	11/16/2022	12/15/2022	30	Consolidated	12/19/2022
	2820594000	309999125	12/21/2022	11/22/2022	12/20/2022	29	Consolidated	12/27/2022
	2460700000	309738219	12/17/2022	11/17/2022	12/16/2022	30	Consolidated	12/21/2022
	3130195000	310149470	12/27/2022	11/24/2022	12/25/2022	32	Consolidated	12/28/2022
	1560745000	309146859	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	0171309327	309069202	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
	2800318000	309146264	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	2800319000	309146467	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	4215462225	309069239	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
	357376001	308615370	12/02/2022	11/02/2022	12/01/2022	30	Consolidated	12/05/2022
	450777000	308546732	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
	2161103001	309601715	12/15/2022	11/15/2022	12/14/2022	30	Consolidated	12/19/2022
	610066000	308643410	12/03/2022	11/03/2022	12/02/2022	30	Consolidated	12/05/2022
	3100597000	308179823	11/25/2022	10/26/2022	11/23/2022	29	Consolidated	11/28/2022
	3150389000	310149858	12/27/2022	11/24/2022	12/25/2022	32	Consolidated	12/28/2022
	00010478101	308239809	11/28/2022	10/19/2022	11/16/2022	29	Consolidated	11/29/2022
	00403780401	309186072	12/12/2022	10/19/2022	11/16/2022	29	Consolidated	12/13/2022
	2800503000	309146469	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	4158042396	309069237	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
	430225000	308556634	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
	2460705000	309738984	12/17/2022	11/17/2022	12/16/2022	30	Consolidated	12/21/2022
	2570635000	309998628	12/20/2022	11/21/2022	12/19/2022	29	Consolidated	12/27/2022
	2820063000	310042359	12/21/2022	11/22/2022	12/20/2022	29	Consolidated	12/27/2022
	481307001	308546728	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
	1520340000	309146577	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
	2421243000	309738367	12/17/2022	11/17/2022	12/16/2022	30	Consolidated	12/21/2022

1471290001	309128353	12/08/2022	11/09/2022	12/07/2022	29	Consolidated	12/12/2022
1460116000	309128362	12/09/2022	11/09/2022	12/07/2022	29	Consolidated	12/12/2022
3150773000	308219780	11/28/2022	10/26/2022	11/23/2022	29	Consolidated	11/29/2022
2570477000	310067196	12/20/2022	11/21/2022	12/19/2022	29	Consolidated	12/27/2022
1920010000	309460919	12/14/2022	11/14/2022	12/13/2022	30	Consolidated	12/16/2022
1990694000	309462354	12/14/2022	11/14/2022	12/13/2022	30	Consolidated	12/16/2022
3110024000	308179831	11/25/2022	10/26/2022	11/23/2022	29	Consolidated	11/28/2022
3170296000	310149854	12/27/2022	11/24/2022	12/25/2022	32	Consolidated	12/28/2022
3160009000	310150230	12/27/2022	11/24/2022	12/25/2022	32	Consolidated	12/28/2022
1471543000	309146159	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
25009820017	309275264	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820001	309274629	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
690528000	308643445	12/03/2022	11/03/2022	12/02/2022	30	Consolidated	12/05/2022
1470061000	309128355	12/08/2022	11/09/2022	12/07/2022	29	Consolidated	12/12/2022
441864000	308547634	12/01/2022	11/01/2022	11/30/2022	30	Consolidated	12/05/2022
1900468000	309459766	12/14/2022	11/14/2022	12/13/2022	30	Consolidated	12/16/2022
25009820012	309272594	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820010	309273227	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820009	309273225	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820008	309272952	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820007	308557307	12/01/2022	10/26/2022	11/25/2022	31	Consolidated	12/05/2022
5700739502	308753449	12/01/2022	10/25/2022	11/22/2022	29	Consolidated	12/06/2022
25009820006	309182477	12/09/2022	11/05/2022	12/04/2022	30	Consolidated	12/13/2022
25009820005	309182681	12/09/2022	11/05/2022	12/04/2022	30	Consolidated	12/13/2022
25009820004	308556540	12/01/2022	10/26/2022	11/25/2022	31	Consolidated	12/05/2022
25009820003	308557297	12/01/2022	10/26/2022	11/25/2022	31	Consolidated	12/05/2022
25009820013	309272739	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
25009820014	309182541	12/09/2022	11/05/2022	12/04/2022	30	Consolidated	12/13/2022
25009820015	309274819	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
1541153000	309146366	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/12/2022
7263384304	309069259	12/08/2022	11/08/2022	12/07/2022	30	Consolidated	12/12/2022
581597000	308608922	12/02/2022	11/02/2022	12/01/2022	30	Consolidated	12/05/2022
1541172001	309250472	12/09/2022	11/10/2022	12/08/2022	29	Consolidated	12/13/2022
25009820011	309274821	12/12/2022	11/09/2022	12/08/2022	30	Consolidated	12/14/2022
5600544005	308947147	11/19/2022	10/21/2022	11/19/2022	30	Consolidated	12/08/2022
25009820018	308485587	11/21/2022	10/17/2022	11/15/2022	30	Consolidated	12/02/2022
25009820019	308485589	11/21/2022	10/17/2022	11/15/2022	30	Consolidated	12/02/2022

Current Charges	GL Amount	Avg Daily Cost	Taxes Primary Svc	Taxes Prorated	Tax Charges	Misc Charges	Misc Charge Note
19.27	18.01	0.62	1.26	1.26	0.00	0.00	
1202.83	1124.14	41.48	78.69	78.69	0.00	0.00	
159.89	157.53	5.33	2.36	2.36	0.00	0.00	
112737.01	112609.27	3809.18	1666.06	1666.06	0.00	-1538.32	PANDEMIC RECOVER CR
16.51	16.27	0.55	0.24	0.24	0.00	0.00	
668.40	624.67	20.89	43.73	43.73	0.00	0.00	
552.25	516.12	19.04	36.13	36.13	0.00	0.00	
352.64	352.64	11.75	0.00	0.00	0.00	0.00	
283.49	265.80	9.45	17.69	17.69	0.00	0.00	
344.43	321.90	11.88	22.53	22.53	0.00	0.00	
1033.33	968.83	34.44	64.50	64.50	0.00	0.00	
117.03	115.30	3.90	1.73	1.73	0.00	0.00	
19620.37	19330.41	676.56	289.96	289.96	0.00	0.00	
21.18	20.87	0.71	0.31	0.31	0.00	0.00	
1583.83	1560.42	49.49	23.41	23.41	0.00	0.00	
3291.79	3243.14	113.51	48.65	48.65	0.00	0.00	
392.39	367.90	13.08	24.49	24.49	0.00	0.00	
4565.45	4497.98	157.43	67.47	67.47	0.00	0.00	
154.86	152.57	5.34	2.29	2.29	0.00	0.00	
177.52	166.44	5.92	11.08	11.08	0.00	0.00	
29.80	26.85	0.99	2.95	2.95	0.00	0.00	
12759.20	12570.64	425.31	188.56	188.56	0.00	0.00	
19.92	19.63	0.66	0.29	0.29	0.00	0.00	
269.35	265.37	8.98	3.98	3.98	0.00	0.00	
35.25	34.73	1.22	0.52	0.52	0.00	0.00	
92.56	91.19	2.89	1.37	1.37	0.00	0.00	
386.12	386.12	13.31	0.00	0.00	0.00	0.00	
172.52	172.52	5.95	0.00	0.00	0.00	0.00	
1118.25	1101.72	38.56	16.53	16.53	0.00	0.00	
291.81	273.60	9.73	18.21	18.21	0.00	0.00	
67.83	66.83	2.26	1.00	1.00	0.00	0.00	
19.55	19.26	0.65	0.29	0.29	0.00	0.00	
19.81	18.51	0.68	1.30	1.30	0.00	0.00	
86.24	84.97	2.97	1.27	1.27	0.00	0.00	
26.23	25.84	0.87	0.39	0.39	0.00	0.00	
14328.12	14116.37	494.07	211.75	211.75	0.00	0.00	
402.52	376.19	13.42	26.33	26.33	0.00	0.00	

500.37	492.98	17.25	7.39	7.39	0.00	0.00
280.96	276.81	9.69	4.15	4.15	0.00	0.00
141.54	139.45	4.88	2.09	2.09	0.00	0.00
10225.01	9556.08	352.59	668.93	668.93	0.00	0.00
1821.94	1795.01	60.73	26.93	26.93	0.00	0.00
25.21	24.84	0.84	0.37	0.37	0.00	0.00
470.75	463.79	16.23	6.96	6.96	0.00	0.00
22121.93	21795.00	691.31	326.93	326.93	0.00	0.00
19.66	19.37	0.61	0.29	0.29	0.00	0.00
482.30	450.75	16.63	31.55	31.55	0.00	0.00
829.53	775.26	27.65	54.27	54.27	0.00	0.00
38.36	35.85	1.28	2.51	2.51	0.00	0.00
260.02	256.18	8.67	3.84	3.84	0.00	0.00
23.20	22.86	0.80	0.34	0.34	0.00	0.00
394.45	388.62	13.15	5.83	5.83	0.00	0.00
223.83	220.52	7.46	3.31	3.31	0.00	0.00
479.94	448.54	16.00	31.40	31.40	0.00	0.00
151.27	141.37	5.04	9.90	9.90	0.00	0.00
94.25	88.08	3.14	6.17	6.17	0.00	0.00
34.37	32.12	1.15	2.25	2.25	0.00	0.00
5796.23	5796.23	186.98	0.00	0.00	0.00	0.00
10.00	10.00	0.34	0.00	0.00	0.00	0.00
273.65	255.75	9.12	17.90	17.90	0.00	0.00
839.10	784.21	27.97	54.89	54.89	0.00	0.00
553.72	553.72	17.86	0.00	0.00	0.00	0.00
43.69	40.83	1.41	2.86	2.86	0.00	0.00
37.11	34.68	1.24	2.43	2.43	0.00	0.00
37.11	34.68	1.24	2.43	2.43	0.00	0.00
17.02	15.91	0.57	1.11	1.11	0.00	0.00
4229.34	3952.65	145.84	276.69	276.69	0.00	0.00
2610.54	2447.60	87.02	162.94	162.94	0.00	0.00
32.71	30.57	1.09	2.14	2.14	0.00	0.00
1173.57	1096.79	40.47	76.78	76.78	0.00	0.00
233.04	217.79	7.77	15.25	15.25	0.00	0.00
10.70	10.00	0.36	0.70	0.70	0.00	0.00
926.00	865.46	30.87	60.54	60.54	0.00	0.00
738.00	689.78	24.60	48.22	48.22	0.00	0.00

Late Charges	Deposit Charges	Alt IDBill	Alt End Date	Alt Type Of Bill	Alt Consolidated On	Begin Fiscal Period	End Fiscal Period
0.00	0.00					12/01/2022	12/31/2022

0.00	0.00	12/01/2022	12/31/2022

Missing Data Gap Flag	Estimated Period 1	Calculation 1
	13	8.06
	38	1,576.24
	31	165.23
	31	118,084.58
	31	17.05
	6	125.34
	23	437.92
	30	352.50
	24	226.80
	23	273.24
	24	826.56
	16	62.40
	11	7,442.16
	15	10.65
	6	296.94
	23	2,610.73
	24	313.92
	23	3,620.89
	23	122.82
	24	142.08
	30	29.70
	31	13,184.61
	17	11.22
	29	260.42
	38	46.36
	6	17.34
	45	598.95
1	45	267.75
	23	886.88
	24	233.52
	31	70.06
	15	9.75
	12	8.16
	11	32.67
	31	26.97
	23	11,363.61
	15	201.30

24	414.00
24	232.56
38	185.44
12	4,231.08
18	1,093.14
18	15.12
38	616.74
6	4,147.86
6	3.66
23	382.49
23	635.95
23	29.44
29	251.43
24	19.20
31	407.65
18	134.28
23	368.00
23	115.92
23	72.22
23	26.45
36	6,731.28
39	13.26
27	246.24
27	755.19
36	642.96
36	50.76
23	28.52
27	33.48
23	13.11
23	3,354.32
24	2,088.48
30	32.70
23	930.81
23	178.71
42	15.12
46	1,420.02
46	1,131.60
	195,014.57

PERIOD	VIM Compa	DP Docum	Document	DP Status	DP Doc Ty	Reference	Vendor Nu	Vendor Na	Invoice An	ME2n%	GRIR Amo	Total Accrual Amt	Line Item A
12/2022	1026	2224550	20221005	Indexed	ZPO_INV_	65589525	605263	MUELLER	1,010.52	100.00%	438.36	572.16	572.16
12/2022	1026	2253817	20221110	Indexed	ZPO_INV_	1782177	604762	FORD MET	1,387.80	22.59%	-	1,387.80	313.50
12/2022	1026	2253817	20221110	Indexed	ZPO_INV_	1782177	604762	FORD MET	1,387.80	77.41%	-	1,387.80	1,074.30
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2261849	20221122	Indexed	ZPO_INV_	107533	122835	Bilco Safet	301.00	16.67%	-	301.00	50.18
12/2022	1026	2273161	20221207	Indexed	ZPO_INV_	198372	113785	USA Blue B	344.75	100.00%	-	344.75	344.75
12/2022	1026	2273296	20221207	Indexed	ZPO_INV_	198500	113785	USA Blue B	107.24	52.17%	-	107.24	55.95
12/2022	1026	2273296	20221207	Indexed	ZPO_INV_	198500	113785	USA Blue B	107.24	47.83%	-	107.24	51.29
12/2022	1026	2287070	20221221	Indexed	ZPO_INV_	212875	113785	USA Blue B	107.24	52.17%	-	107.24	55.95
12/2022	1026	2287070	20221221	Indexed	ZPO_INV_	212875	113785	USA Blue B	107.24	47.83%	-	107.24	51.29
12/2022	1026	2289267	20221227	Indexed	ZPO_INV_	29665	104159	TNT CONC	515.10	100.00%	471.49	43.61	43.61

2,863.88

PO	Item numb	PO Compa	G/L Accou	WBS Elem	Cost Cente	Internal Or	Accrual Co	Profit Cent	AP Liability	Created On	Current Ro	Current Us	Accrual Ty
3000558144	20	1026	52000000	E26-1600-260506				2601	23430600	20221006	RECEIVER	MICHAE	OPEX
3000571195	10	1026	52000000	E26-1600-260203				2601	23430600	20221111	RECEIVER	CHARLE	OPEX
3000571195	20	1026	52000000	E26-1600-260203				2601	23430600	20221111	RECEIVER	CHARLE	OPEX
3000594398	10	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000594398	20	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000594398	30	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000594398	40	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000594398	50	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000594398	60	1026	52000000	E26-1600-260203				2601	23430600	20221122	RECEIVER	CHARLE	OPEX
3000591318	10	1026	52000000	E26-2400-260606				2601	23430600	20221208	PO_AP_PR	ACCOUNT	OPEX
3000595264	10	1026	52582000	E26-1600-260506				2601	23430600	20221208	PO_AP_PR	ACCOUNT	OPEX
3000595264	20	1026	52582000	E26-1600-260506				2601	23430600	20221208	PO_AP_PR	ACCOUNT	OPEX
3000595264	10	1026	52582000	E26-1600-260506				2601	23430600	20221222	PO_AP_PR	ACCOUNT	OPEX
3000595264	20	1026	52582000	E26-1600-260506				2601	23430600	20221222	PO_AP_PR	ACCOUNT	OPEX
3000548065	10	1026	62520700	E26-2400-260206				2601	23430600	20221227	PO_AP_PR	ACCOUNT	OPEX

Accounting	Fiscal Year	JE Posting Messages
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
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1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100
1E+08	2022	Document posted successfully: BKPFF 010013461410262022 PE0CLNT100

DP Document	DP Doc Type	DP Status	Company Code	Vendor Number	Vendor Name	Invoice Amount	Reference Number	Document Date	G/L Account Number	WBS Element	Cost Center	Internal Order	Profit Center	AP Liability Account	Accounting Document	Fiscal Year	Created On	Current Role	Current User Name	Message
764370	DEFAULT	Created	1026	116791	PHYSICIANS CARE	76.00	306638	5/18/2016	52500000	E26-1600-260105				23430600	100134613	2022		0		Document posted successfully: BKPFF 010013461310262022 PE0CLNT100

Text	GL	WBS(Main)	Cost Center	Accrual	**Carrier**
4232652521003|AT&T	52574000	E26-1600-260305		335.01	AT&T
4234951997003|AT&T	52574000	E26-1600-260206		398.82	AT&T
4234951997003|AT&T	52574000	E26-1600-260305		199.41	AT&T
4236586785144|AT&T	52574000	E26-1600-260305		504.61	AT&T
4236587010001|AT&T	52574000	E26-1600-260505		172.05	AT&T
423M2166320011860|AT&T	52574000	E26-1600-260205		2.84	AT&T
423M731163163|AT&T	52574000	E26-1300-260201		0.68	AT&T
423M731163163|AT&T	52574000	E26-1300-260206		0.68	AT&T
423M731163163|AT&T	52574000	E26-1400-260206		0.90	AT&T
423M731163163|AT&T	52574000	E26-1600-260201		735.13	AT&T
423M731163163|AT&T	52574000	E26-1600-260201		382.13	AT&T
423M731163163|AT&T	52574000	E26-1600-260205		1,432.90	AT&T
423M731163163|AT&T	52574000	E26-1600-260205		744.16	AT&T
423M731163163|AT&T	52574000	E26-1600-260206		1,702.40	AT&T
423M731163163|AT&T	52574000	E26-1600-260206		884.94	AT&T
8310011935212|AT&T	52574000	E26-1600-260206		389.61	AT&T
8310011935212|AT&T	52574000	E26-1600-260305		194.81	AT&T
8310011935212|AT&T	52574000	E26-1600-260505		194.81	AT&T
500413338|AT&T Mobility	52500000	E26-1600-260305		9.53	AT&T Mobility
500413338|AT&T Mobility	52500000	E26-1600-260305		0.63	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1100-260205		28.57	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1100-260205		1.89	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1400-260206		71.13	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1600-260201		419.55	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1600-260201		27.79	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1600-260501		71.90	AT&T Mobility
500413338|AT&T Mobility	52574100	E26-1600-260501		4.76	AT&T Mobility
500413338|AT&T Mobility	52574200	E26-1600-260501		19.06	AT&T Mobility
500413338|AT&T Mobility	52574200	E26-1600-260501		1.26	AT&T Mobility
500413338|AT&T Mobility	52574200	E26-1600-260505		9.53	AT&T Mobility
500413338|AT&T Mobility	52574200	E26-1600-260505		0.63	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1500-260206		1,694.87	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1500-260206		33.11	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260113		170.45	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260113		3.33	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260114		430.79	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260114		8.42	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260201		946.28	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260201		18.49	AT&T Mobility

57799493|AT&T Mobility	52574100	E26-1600-260203	1,518.76	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260203	29.67	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260205	574.24	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260205	11.22	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260206	381.04	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260206	7.44	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260506	100.12	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-1600-260506	1.96	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-2400-260506	72.03	AT&T Mobility
57799493|AT&T Mobility	52574100	E26-2400-260506	1.41	AT&T Mobility
57799493|AT&T Mobility	52574200	E26-1600-260105	72.03	AT&T Mobility
57799493|AT&T Mobility	52574200	E26-1600-260105	1.41	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1200-260201	169.75	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1200-260201	3.32	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260201	907.38	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260201	17.73	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260203	1,868.55	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260203	36.50	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260206	676.56	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260206	13.22	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260501	76.02	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260501	1.49	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260506	288.13	AT&T Mobility
57799493|AT&T Mobility	52574300	E26-1600-260506	5.63	AT&T Mobility
8353700700030399|Charter Communications	52574000	E26-1600-260505	35.99	Charter Communications
8353700710123564|Charter Communications	52574000	E26-1600-260305	43.33	Charter Communications
1016602|IntelePeer Cloud Communications,Inc.	52574000	E26-1600-260113	1,670.95	IntelePeer Cloud Communications,Inc.
0220800|Language Services	52574000	E26-1600-260203	2,122.50	Language Services
621618069-00001|Verizon Wireless	52574100	E26-1600-260201	181.13	Verizon Wireless
621618069-00001|Verizon Wireless	52574100	E26-1600-260206	50.16	Verizon Wireless
621618069-00001|Verizon Wireless	52574100	E26-1600-260501	53.02	Verizon Wireless
621618069-00001|Verizon Wireless	52574100	E26-1600-260506	33.25	Verizon Wireless
621618069-00001|Verizon Wireless	52574300	E26-1600-260201	24.85	Verizon Wireless
621618069-00001|Verizon Wireless	52574300	E26-1600-260203	482.53	Verizon Wireless
621618069-00001|Verizon Wireless	52574300	E26-1600-260206	472.11	Verizon Wireless
621618069-00001|Verizon Wireless	52574300	E26-1600-260506	20.06	Verizon Wireless
942121341-00001|Verizon Wireless	52574200	E26-1600-260105	96.10	Verizon Wireless

MasterAccountNo	LastInvoiceNumberPaid	InvoiceAmount	InvoiceDate	ServiceFrom	ServiceTo	ServiceCycleDays
4232652521003	C933007920221211	128.29	12/11/22	11/11/22	12/10/22	30
4234951997003	C932339620221207	192.43	12/7/22	11/7/22	12/6/22	30
4234951997003	C932339620221207	192.43	12/7/22	11/7/22	12/6/22	30
4236586785144	C933009520221211	198.15	12/11/22	11/11/22	12/10/22	30
4236587010001	C933009620221211	138.29	12/11/22	11/11/22	12/10/22	30
423M2166320011860	423M2166320011860NOV22	14.18	11/26/22	11/26/22	12/25/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
423M731163163	C932447120221208	7,354.91	12/8/22	11/8/22	12/7/22	30
8310011935212	218151470220221101	20,731.94	11/1/22	10/1/22	10/31/22	31
8310011935212	218151470220221101	20,731.94	11/1/22	10/1/22	10/31/22	31
8310011935212	218151470220221101	20,731.94	11/1/22	10/1/22	10/31/22	31
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
500413338	LPM0112022	71,642.52	12/4/22	11/5/22	12/4/22	30
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31

57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
57799493	20389815	582,509.12	11/3/22	10/4/22	11/3/22	31
8353700700030399	0030399112222	107.98	11/22/22	11/22/22	12/21/22	30
8353700710123564	0123564111922	99.99	11/19/22	11/19/22	12/18/22	30
1016602	INV00012917	129,363.66	11/30/22	11/1/22	11/30/22	30
0220800	SINV015797	26,899.42	11/30/22	11/1/22	11/30/22	30
621618069-00001	9922361736	57,858.53	12/7/22	11/8/22	12/7/22	30
621618069-00001	9922361736	57,858.53	12/7/22	11/8/22	12/7/22	30
621618069-00001	9922361736	57,858.53	12/7/22	11/8/22	12/7/22	30
621618069-00001	9922361736	57,858.53	12/7/22	11/8/22	12/7/22	30
621618069-00001	9922361736	57,858.53	12/7/2022	11/8/2022	12/7/2022	30
621618069-00001	9922361736	57,858.53	12/7/2022	11/8/2022	12/7/2022	30
621618069-00001	9922361736	57,858.53	12/7/2022	11/8/2022	12/7/2022	30
621618069-00001	9922361736	57,858.53	12/7/2022	11/8/2022	12/7/2022	30
942121341-00001	9922726174	12,350.96	12/10/2022	11/11/2022	12/10/2022	30

AllocatedAmount	FullAllocationString	State	CostCenter	GLAcct	WBS	NewUSCode	AverageCostPerDay
478.58	000000.52574000.E26-1600-260305	1026	000000	52574000	E26-1600-260305	81161700	15.95
478.58	000000.52574000.E26-1600-260206	1026	000000	52574000	E26-1600-260206	81161700	15.95
239.29	000000.52574000.E26-1600-260305	1026	000000	52574000	E26-1600-260305	81161700	7.98
720.87	000000.52574000.E26-1600-260305	1026	000000	52574000	E26-1600-260305	81161700	24.03
245.79	000000.52574000.E26-1600-260505	1026	000000	52574000	E26-1600-260505	81161700	8.19
14.18	000000.52574000.E26-1600-260205	1026	000000	52574000	E26-1600-260205	81161700	0.47
0.86	000000.52574000.E26-1300-260201	1026	000000	52574000	E26-1300-260201	81161700	0.03
0.86	000000.52574000.E26-1300-260206	1026	000000	52574000	E26-1300-260206	81161700	0.03
1.13	000000.52574000.E26-1400-260206	1026	000000	52574000	E26-1400-260206	81161700	0.04
918.91	000000.52574000.E26-1600-260201	1026	000000	52574000	E26-1600-260201	81161700	30.63
477.67	000000.52574000.E26-1600-260201	1026	000000	52574000	E26-1600-260201	81161700	15.92
1,791.12	000000.52574000.E26-1600-260205	1026	000000	52574000	E26-1600-260205	81161700	59.70
930.19	000000.52574000.E26-1600-260205	1026	000000	52574000	E26-1600-260205	81161700	31.01
2,128.00	000000.52574000.E26-1600-260206	1026	000000	52574000	E26-1600-260206	81161700	70.93
1,106.18	000000.52574000.E26-1600-260206	1026	000000	52574000	E26-1600-260206	81161700	36.87
198.00	000000.52574000.E26-1600-260206	1026	000000	52574000	E26-1600-260206	81161700	6.39
99.00	000000.52574000.E26-1600-260305	1026	000000	52574000	E26-1600-260305	81161700	3.19
99.00	000000.52574000.E26-1600-260505	1026	000000	52574000	E26-1600-260505	81161700	3.19
10.59	000000.52500000.E26-1600-260305	1026	000000	52500000	E26-1600-260305	81161700	0.35
0.70	000000.52500000.E26-1600-260305	1026	000000	52500000	E26-1600-260305	81161700	0.02
31.74	000000.52574100.E26-1100-260205	1026	000000	52574100	E26-1100-260205	81161700	1.06
2.10	000000.52574100.E26-1100-260205	1026	000000	52574100	E26-1100-260205	81161700	0.07
79.03	000000.52574100.E26-1400-260206	1026	000000	52574100	E26-1400-260206	81161700	2.63
466.17	000000.52574100.E26-1600-260201	1026	000000	52574100	E26-1600-260201	81161700	15.54
30.88	000000.52574100.E26-1600-260201	1026	000000	52574100	E26-1600-260201	81161700	1.03
79.89	000000.52574100.E26-1600-260501	1026	000000	52574100	E26-1600-260501	81161700	2.66
5.29	000000.52574100.E26-1600-260501	1026	000000	52574100	E26-1600-260501	81161700	0.18
21.18	000000.52574200.E26-1600-260501	1026	000000	52574200	E26-1600-260501	81161700	0.71
1.40	000000.52574200.E26-1600-260501	1026	000000	52574200	E26-1600-260501	81161700	0.05
10.59	000000.52574200.E26-1600-260505	1026	000000	52574200	E26-1600-260505	81161700	0.35
0.70	000000.52574200.E26-1600-260505	1026	000000	52574200	E26-1600-260505	81161700	0.02
905.88	000000.52574100.E26-1500-260206	1026	000000	52574100	E26-1500-260206	81161700	29.22
17.70	000000.52574100.E26-1500-260206	1026	000000	52574100	E26-1500-260206	81161700	0.57
91.10	000000.52574100.E26-1600-260113	1026	000000	52574100	E26-1600-260113	81161700	2.94
1.78	000000.52574100.E26-1600-260113	1026	000000	52574100	E26-1600-260113	81161700	0.06
230.25	000000.52574100.E26-1600-260114	1026	000000	52574100	E26-1600-260114	81161700	7.43
4.50	000000.52574100.E26-1600-260114	1026	000000	52574100	E26-1600-260114	81161700	0.15
505.77	000000.52574100.E26-1600-260201	1026	000000	52574100	E26-1600-260201	81161700	16.32
9.88	000000.52574100.E26-1600-260201	1026	000000	52574100	E26-1600-260201	81161700	0.32

811.75	000000.52574100.E26-1600-260203	1026	000000	52574100	E26-1600-260203	81161700	26.19
15.86	000000.52574100.E26-1600-260203	1026	000000	52574100	E26-1600-260203	81161700	0.51
306.92	000000.52574100.E26-1600-260205	1026	000000	52574100	E26-1600-260205	81161700	9.90
6.00	000000.52574100.E26-1600-260205	1026	000000	52574100	E26-1600-260205	81161700	0.19
203.66	000000.52574100.E26-1600-260206	1026	000000	52574100	E26-1600-260206	81161700	6.57
3.98	000000.52574100.E26-1600-260206	1026	000000	52574100	E26-1600-260206	81161700	0.13
53.51	000000.52574100.E26-1600-260506	1026	000000	52574100	E26-1600-260506	81161700	1.73
1.05	000000.52574100.E26-1600-260506	1026	000000	52574100	E26-1600-260506	81161700	0.03
38.50	000000.52574100.E26-2400-260506	1026	000000	52574100	E26-2400-260506	81161700	1.24
0.75	000000.52574100.E26-2400-260506	1026	000000	52574100	E26-2400-260506	81161700	0.02
38.50	000000.52574200.E26-1600-260105	1026	000000	52574200	E26-1600-260105	81161700	1.24
0.75	000000.52574200.E26-1600-260105	1026	000000	52574200	E26-1600-260105	81161700	0.02
90.73	000000.52574300.E26-1200-260201	1026	000000	52574300	E26-1200-260201	81161700	2.93
1.77	000000.52574300.E26-1200-260201	1026	000000	52574300	E26-1200-260201	81161700	0.06
484.98	000000.52574300.E26-1600-260201	1026	000000	52574300	E26-1600-260201	81161700	15.64
9.47	000000.52574300.E26-1600-260201	1026	000000	52574300	E26-1600-260201	81161700	0.31
998.71	000000.52574300.E26-1600-260203	1026	000000	52574300	E26-1600-260203	81161700	32.22
19.51	000000.52574300.E26-1600-260203	1026	000000	52574300	E26-1600-260203	81161700	0.63
361.61	000000.52574300.E26-1600-260206	1026	000000	52574300	E26-1600-260206	81161700	11.66
7.06	000000.52574300.E26-1600-260206	1026	000000	52574300	E26-1600-260206	81161700	0.23
40.63	000000.52574300.E26-1600-260501	1026	000000	52574300	E26-1600-260501	81161700	1.31
0.79	000000.52574300.E26-1600-260501	1026	000000	52574300	E26-1600-260501	81161700	0.03
154.00	000000.52574300.E26-1600-260506	1026	000000	52574300	E26-1600-260506	81161700	4.97
3.01	000000.52574300.E26-1600-260506	1026	000000	52574300	E26-1600-260506	81161700	0.10
107.98	000000.52574000.E26-1600-260505	1026	000000	52574000	E26-1600-260505	81161700	3.60
99.99	000000.52574000.E26-1600-260305	1026	000000	52574000	E26-1600-260305	81161700	3.33
1,617.05	000000.52574000.E26-1600-260113	1026	000000	52574000	E26-1600-260113	81161700	53.90
2,054.04	000000.52574000.E26-1600-260203	1026	000000	52574000	E26-1600-260203	81161700	68.47
226.41	000000.52574100.E26-1600-260201	1026	000000	52574100	E26-1600-260201	81161700	7.55
62.70	000000.52574100.E26-1600-260206	1026	000000	52574100	E26-1600-260206	81161700	2.09
66.27	000000.52574100.E26-1600-260501	1026	000000	52574100	E26-1600-260501	81161700	2.21
41.56	000000.52574100.E26-1600-260506	1026	000000	52574100	E26-1600-260506	81161700	1.39
31.06	000000.52574300.E26-1600-260201	1026	000000	52574300	E26-1600-260201	81161700	1.04
603.16	000000.52574300.E26-1600-260203	1026	000000	52574300	E26-1600-260203	81161700	20.11
590.14	000000.52574300.E26-1600-260206	1026	000000	52574300	E26-1600-260206	81161700	19.67
25.08	000000.52574300.E26-1600-260506	1026	000000	52574300	E26-1600-260506	81161700	0.84
137.28	000000.52574200.E26-1600-260105	1026	000000	52574200	E26-1600-260105	81161700	4.576

AccrualDaysRemaining	AccrualAmountRemaining
21	335.01
25	398.82
25	199.41
21	504.61
21	172.05
6	2.84
24	0.68
24	0.68
24	0.90
24	735.13
24	382.13
24	1,432.90
24	744.16
24	1,702.40
24	884.94
61	389.61
61	194.81
61	194.81
27	9.53
27	0.63
27	28.57
27	1.89
27	71.13
27	419.55
27	27.79
27	71.90
27	4.76
27	19.06
27	1.26
27	9.53
27	0.63
58	1,694.87
58	33.11
58	170.45
58	3.33
58	430.79
58	8.42
58	946.28
58	18.49

58	1,518.76
58	29.67
58	574.24
58	11.22
58	381.04
58	7.44
58	100.12
58	1.96
58	72.03
58	1.41
58	72.03
58	1.41
58	169.75
58	3.32
58	907.38
58	17.73
58	1,868.55
58	36.50
58	676.56
58	13.22
58	76.02
58	1.49
58	288.13
58	5.63
10	35.99
13	43.33
31	1,670.95
31	2,122.50
24	181.13
24	50.16
24	53.02
24	33.25
24	24.85
24	482.53
24	472.11
24	20.06
21	96.10
	24,369.42

Bank Fees
CheckFree Summary
Vendor #607840

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total	Average	CoCode	Months to accrue	Accrual
Tennessee	3,345.90	3,066.95	3,595.30	3,006.65	3,452.45	3,174.30	3,382.75	3,553.40	3,052.25	3,691.25	3,378.75	36,699.95	3,336.36	1026	1	3,336.36

US Bank AA - Vendor #121536

Account	Cost Allocation	GL Expense Acct	WBS Element	CoCode	Months to accrue	Current accrual
Tennessee	1,727.19	52510000	E26-1500-260105	1026	2	3,454.39

BNY Mellon AA - Vendor #603920

Account Type	Cost Allocation	GL Expense Acct	WBS Element		Months to accrue	Current accrual
TN AM LBX Account	295.32	52510000	E26-1500-260105	1026	2	590.65

Deluxe invoice allocation - Vendor #129256

Account	January 2022 - Cost Allocation	February 2022 - Cost Allocation	March 2022 - Cost Allocation	April 2022 - Cost Allocation	May 2022 - Cost Allocation	June 2022 - Cost Allocation	July 2022 - Cost Allocation	August 2022 - Cost Allocation	September 2022 - Cost Allocation	October 2022 - Cost Allocation	November 2022 - Cost Allocation	Totals	GL Expense Acct	WBS Element	Average	Months to accrue	Accrual
Tennessee	2,037.44	2,216.83	2,310.07	2,024.14	2,188.64	1,972.24	1,809.94	2,427.73	1,670.39	1,564.61	1,740.67	49,338.62	52510000	E26-1500-260105	1,996.61	2	3,993.22

CheckFree	3,336.36
US Bank	3,454.39
Mellon	590.65
Deluxe	3,993.22
Total	11,374.62

EMAIL THIS FORM TO JE DATABASE

In the "COMMENTS" Section of your request please included a detailed description of the journal entry you are submitting.

VEHICLE AND ADDITIONAL VOW MONTHLY PTP FORM

4/30/2007

Company: 1026 - Tennesse American Water

Function/Bus Unit:

Sent By: Sonal Modi

Accting Period: December 2022

By submitting this Accrual Form, I certify that:

-I have reviewed the Month End Report from Vendor Invoice Management ("VIM") in SAP and provided by Accounts Payable Department, to prevent duplication of accruals. I have not included any items appearing on the Month End Report on this Accrual Form.

-I have considered all material goods and/or services that have been received or performed by our suppliers, for which no invoice has been received and/or imaged. Materiality is >= $5,000 per invoice.

-I have not included items that fall under the Accounting Standard Monthly Accrual List

PLEASE POPULATE ALL APPLICABLE COLUMNS - COLUMNS "ACCRUAL EXPLANATION", "VENDOR NAME", AND "EXPLANATION FOR COST" IS THE ONLY BACKUP REQUIRED FOR THIS ACCRUAL - DO NOT SEND DOCUMENTS

Please reference the training materials on myBTSupport for Accounting Structure Changes.

GL Account	Trading Partner	Cost Center	Profit Center	WBS Element	Internal Order	Accrual Explanation	Cost Estimate	Vendor Name	Explanation for cost	Invoice Expected (mm/yy)
62520700				E26-2400-260206		Paving accrual	98,000	TNT Concrete	Paving accrual for December restorations (list attached in backup)	01/23
52514900				E26-1600-260121		External Affairs	4,820	G93 WMPZ FM & Power 93	local radio station sponsorship	01/23
						TOTAL:	**102,820**			

Do NOT INCLUDE!!!

The Items below are accrued for separately under Policies/Practices of Other Departments

This is not a comprehensive List.

PCARD Transactions
Open Workbaskets (i.e. where invoice is scanned / sitting in RVI or OpenText)
Bank Fees
Fuel & Power
Sludge/Waste Disposal
Purchase Water
Vehicle Fuel & Maintenance
Legal Fees
Purchase Orders

AMERICAN WATER CAPITAL CORP.
Summary of Fees
12/31/2022

REFLECTS CHANGES FOR 2018 BORROWING AMOUNTS

		IDRBs Assumed January 15, 2002		Short-Term Financing Fees		Total Expenses
Legal						-
Bank Fee						-
Credit Line Closing Fee						-
Internal				($162,967.17)		(162,967.17)
Facility Fee						-
Rating Agency						-
Trustee Fee						-
Miscellaneous						-
Underwriting Fee						-
Remarketing Fee		$0.00				-
Total		$ -		$ (162,967.17)		$ (162,967.17)

Company	IDRBs Assumed January 15, 2002	Long Term Debt Expense Allocation	Maximum Borrowing Need	Short Term Debt Expense Allocation	Total Expense Allocation	Company:
			$ 1,186,000,000		$ -	
			0	$ (74,338.10)	$ (74,338.10)	
			1,000,000	$ (62.68)	$ (62.68)	
			110,000,000	$ (6,894.76)	$ (6,894.76)	
			7,000,000	$ (438.76)	$ (438.76)	
	23,325,000		155,000,000	$ (9,715.35)	$ (9,715.35)	
			1,000,000	$ (62.68)	$ (62.68)	
			100,000,000	$ (6,267.97)	$ (6,267.97)	
			15,000,000	$ (940.20)	$ (940.20)	
			35,000,000	$ (2,193.79)	$ (2,193.79)	
			12,000,000	$ (752.16)	$ (752.16)	
			115,000,000	$ (7,208.16)	$ (7,208.16)	
			310,000,000	$ (19,430.70)	$ (19,430.70)	
	52,900,000		400,000,000	$ (25,071.87)	$ (25,071.87)	
Tennessee - American Water Company			25,000,000	$ (1,566.99)	$ (1,566.99)	
			28,000,000	$ (1,755.03)	$ (1,755.03)	
			$ 100,000,000	$ (6,267.97)	$ (6,267.97)	
TOTAL	$76,225,000	$0.00	$2,600,000,000	-$162,967.17	-$162,967.17	
			$0 *s/b 0*			
					-$162,967.17	

Notes: Participants without a Maximum Borrowing Need were charged based on their average invested balance during the month.

Description	Doc#	Period Covered		Amt	Months in Period	Amount Per Mth	Months Remaining	Monthly Accrual:	Annual Billed:	Frequency:		Vendor	Posting Date	prior month accr	change
Standard & Poors CP Usage Fees	5000000713	7/1/22	9/30/22	53,000.00	3	17,666.67	-3	53,000.00	$212,000.00	Quarterly		**115978**	10/31/2022		
Standard & Poors Annual Rating Maintenance Fees	5000000695	6/1/22	5/31/23	236,000.00	12	19,666.67	5	(98,333.33)	$236,000.00	Annually		**115978**	6/27/2022		
Standard & Poors CP Annual Surveillance Fees	5000000715	10/1/22	9/30/23	65,000.00	12	5,416.67	9	(48,750.00)	$65,000.00	Annually		**115978**	11/9/2022		
Moodys CP Usage Fees J2043119	5000000706	4/1/22	6/30/22	45,000.00	3	15,000.00	-6	90,000.00	$180,000.00	Quarterly		**113984**	10/7/2022		
Moodys Annual CP Surveillance Fees Short Term	5000000706	10/1/22	9/30/23	72,500.00	12	6,041.67	9	(54,375.00)	$72,500.00	Annually		**113984**	10/7/2022		
Moody's Longterm annual fee	5000000707	10/1/22	9/30/23	220,000.00	12	18,333.33	9	(165,000.00)	$220,000.00	Annually		**113984**	10/13/2022		
Moodys Annual Fee for referencing Moodys rating in the credit agreement pricing grid	5000000667	1/1/22	12/31/22	48,000.00	12	4,000.00	0	0.00	$48,000.00	Annually		**113984**	1/25/2022		
PNC acct analysis fees to AWCC	TI3003390025	7/1/22	9/30/22	53,195.04	3	17,731.68	-3	53,195.04	$212,800.00	Quarterly	pnc pulls qtr on 1 month lag. Review 23599999 co 1046.	**Treasury**	10/31/2022		
Kyriba-platform/usage fee	5000000704	12/18/22	3/17/23	7,703.88	3	2,567.96	3	(7,703.88)	$30,800.00	Quarterly		**106722**	11/21/2022		
Wells Fargo - Annual Admin Fee ($1.25M)	5000000672	7/1/21	6/30/22	30,000.00	12	2,500.00	-6	15,000.00	$30,000.00	Annually		**601815**	3/16/2022		
Wells Fargo (commitment fee)	5000000724	10/26/22	12/29/22	496,527.78	2	248,263.89	0	0.00	$2,979,200.00	Quarterly		**601815**	12/22/2022		
Accrue for items paid but not yet billed out to subs (invoices are coded to misc a/r and do not hit expense until treasury bills out. See Treas summary of fees tab)								(162,967.17)	($162,967.17)			218K S&P:			

-

Summary of Allocation Checks-s/b 0 -

Company code	Account	Description	Amount	Order	Text	WBS element	Profit Center	Cost Center
1026	52534000	Employee Expenses	3,472.62		pcard accr 1.71 day lag	E26-1600-260105	2601	
1026	23430700	A/P-Pcard Accrual	-3,472.62		pcard accr 1.71 day lag			

wkst saved as: Q4 2022 PCard Lag Accrual_Transaction_Search_Company Dec 2022

Q4 2022 PCard Lag Accrual

Daily Avg	Lag Days	Accrual
141,726.11	1.71	242,708.13

	Hierarchy	Co Weigh	Daily Avg	Lag Da	Accrual	Co#	Cost Cente	WBS	GL	Dr/C	Posting Key
1026	TENNESSEE	2,027.79	1.43%	1.71	3,472.62	1026	260105	E26-1600-260105	52534000	Debit	40

EMAIL THIS FORM TO JE DATABASE

In the "COMMENTS" Section of your request please included a detailed description of the journal entry you are submitting.

VEHICLE AND ADDITIONAL VOW MONTHLY PTP FORM

4/30/2007

Company: 1026 - Tennesse American Water

Function/Bus Unit:

Sent By: Sonal Modi

Accting Period: December 2022

By submitting this Accrual Form, I certify that:

-I have reviewed the Month End Report from Vendor Invoice Management ("VIM") in SAP and provided by Accounts Payable Department, to prevent duplication of accruals. I have not included any items appearing on the Month End Report on this Accrual Form.

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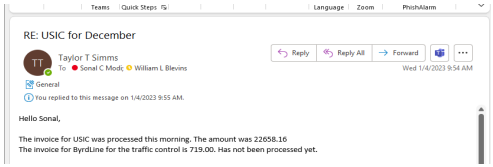
GL Account	Trading Partner	Cost Center	Profit Center	WBS Element	Internal Order	Accrual Explanation	Cost Estimate	Vendor Name	Explanation for cost	Invoice Expected (mm/yy)
53150000				E26-1400-260206		Locating Services	22,658	USIC Locating Services	Locating Services accrual for Dec	01/23
53150000				E26-1400-260206		Traffic control	719	ByrdLine	Accrual for traffic control	01/23
53150000				E26-1400-260206		Clean up and camera installation	1,000	Allied Underground	Shallowford property clean up and cameras added	01/23
68520000				E26-1600-260205		2019 Property Taxes for 4240 Shallowford property	12,000	City of Chattanooga	Outstanding property taxes for 2019	01/23
						TOTAL:	**36,377**			

Do NOT INCLUDE!!!

The items below are accrued for separately under Policies/Practices of Other Departments

This is not a comprehensive List.

PCARD Transactions
Open Workbaskets (i.e. where invoice is scanned / sitting in RVI or OpenText)
Bank Fees
Fuel & Power
Sludge/Waste Disposal
Purchase Water
Vehicle Fuel & Maintenance
Legal Fees
Purchase Orders



Teams Quick Steps Language Zoom PhishAlarm

RE: USIC for December

Taylor T Simms
To: Sonal C Modi; William L Blevins

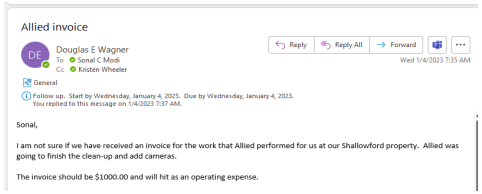
Reply Reply All Forward
Wed 1/4/2023 9:54 AM

General

You replied to this message on 1/4/2023 9:55 AM.

Hello Sonal,

The invoice for USIC was processed this morning. The amount was 22658.16
The invoice for ByrdLine for the traffic control is 719.00. Has not been processed yet.



Allied invoice

Douglas E Wagner
To: Sonal C Modi
Cc: Kristen Wheeler

Reply Reply All Forward
Wed 1/4/2023 7:35 AM

General

Follow up. Start by Wednesday, January 4, 2023. Due by Wednesday, January 4, 2023.
You replied to this message on 1/4/2023 7:37 AM.

Sonal,

I am not sure if we have received an invoice for the work that Allied performed for us at our Shallowford property. Allied was going to finish the clean-up and add cameras.

The invoice should be $1000.00 and will hit as an operating expense.

EMAIL THIS FORM TO JE DATABASE

In the "COMMENTS" Section of your request please included a detailed description of the journal entry you are submitting.

MONTHLY ACCRUAL FORM

Company: 1026 - Tennessee American Water

Function/Bus Unit:

Sent By: Renee Maloney

Accting Period: December 2022

By submitting this Accrual Form, I certify that:

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PLEASE POPULATE ALL APPLICABLE COLUMNS - COLUMNS "ACCRUAL EXPLANATION", "VENDOR NAME", AND "EXPLANATION FOR COST" IS THE ONLY BACKUP REQUIRED FOR THIS ACCRUAL - DO NOT SEND DOCUMENTS

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								TOTAL:	52,962.00					
Company Code	Matter Number	Firm (Full Name)	Matter Name (Short)	GL Account	WBS Element	Cost Center	Internal Order	Debit Amount (Total Accrual)	Unbilled Amounts Report Legal Tracker Firm Current Month Estimate 12/01/2022 - 12/31/2022 (Column R)	Prior Months Unbilled 01/01/2022 - 11/30/2022 (Column P on Unbilled Amounts Report)	Invoices Stuck in Report List (Invoices Pending Approval)	AP Batch Preview in Report List (Invoice Approved Unsent to AP)	Pending Invoice Number
1026	201900628	Butler Snow	2018 TENNESSEE ALTERNATIVE REGULATORY	53155000	E26-1600-260115			27,541.50	27,541.50	-	-	-	
1026	202100205	Baker, Donelson	The Raines Group, Inc. v. American Water Works Company Inc.; American Water Works Service Company	53155000	E26-1600-260115			347.00	347.00	-	-	-	
1026	202200261	Butler Snow	2022 REGULATORY/PRE-LITIGATION	53155000	E26-1600-260115			14,900.00	14,900.00	-	-	-	
1026	202200331	Baker, Donelson	Golf Course Property - City PURCHASE AGREEMENT (Baker Donelson)	53155000	E26-1600-260115			1,463.00	-	-	-	1,463.00	Invoice 9063893
1026	202200330	Baker, Donelson	Rand Property PURCHASE AGREEMENT (Baker Donelson)	53155000	E26-1600-260115			665.50	-	-	-	665.50	Invoice 9063896
1026	202200332	Baker, Donelson	Ridge Family - Lookout Valley Redun - River Crossing (Baker Donelson)	53155000	E26-1600-260115			665.50	-	-	-	665.50	Invoice 9063897
1026	202200303	Baker, Donelson	Thomas Morrison - Real Estate Transaction	53155000	E26-1600-260115			1,599.00	82.50	-	-	1,516.50	Invoice 9063889
1026	202200333	Baker, Donelson	Sewer TractLookout Valley Redun - Booster Station PURCHASE AGREEMENT (Baker Donelson)	53155000	E26-1600-260115			2,686.75	165.00	-	-	2,521.75	Invoice 9063894
1026	202200387	Baker, Donelson	Access Agreement - Highway 283 Property	53155000	E26-1600-260115			308.00	-	-	-	308.00	Invoice 9063895
1026	202200351	Baker, Donelson	City of Dayton (Baker Donelson)	53155000	E26-1600-260115			247.50	-	-	-	247.50	Invoice 9063891
1026	202200341	Baker, Donelson	Dartmouth Street Property	53155000	E26-1600-260115			2,015.75	-	-	-	2,015.75	Invoice 9063890
1026	202200345	Baker, Donelson	Form Agreements	53155000	E26-1600-260115			522.50	-	-	-	522.50	Invoice 9063892

Client	Vehicle	Op. Co. / State	Com. & District	Item	Bill Client Data	Vendor	Vendor Invoice #	Reference Date	Total Amount Billed	Lic Plate	Description	Invoice Number	Invoice Date	Account Code	Invoice Due	Business Unit / Cost Center	Employee ID	Subsidiary / NARUC Code	PO #	VIN	CoCd	GL Code	Accrual Amount	CoCd using District	Check Co Cd	Check Cost Ctr	Check CC	CC	Tax Indicator	Text	CC Allocate Valid?	Accrual with d Tax	Tax
5D70	003140	26	2602	TITLE MGMT PROGRAM FEE	260201			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260201	A12832492	1200		W006X000046042809	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003140	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X000046042809	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003140	26	2602	Fleet Administration	260201			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A12832492	1200		W006X000046042809	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003140	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X000046042809	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003143	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A0000167	1400		970604	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003143	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A0000167	1400		970604	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003143	26	2602	Fleet Administration	260206			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A0000167	1400		970604	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003143	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A0000167	1400		970604	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003148	26	2602	TITLE MGMT PROGRAM FEE	260201			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260201	A12832492	1200		W006X 4X033516	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003148	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X 4X033516	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003148	26	2602	Fleet Administration	260201			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A12832492	1200		W006X 4X033516	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003148	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X 4X033516	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003150	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	T355181	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A12828957	1400		283894	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003150	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	T355181	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12828957	1400		283894	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003150	26	2602	Fleet Administration	260206			01/01/2023	3.50	T355181	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A12828957	1400		283894	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003150	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	T355181	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12828957	1400		283894	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003150	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.14	T355181	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12828957	1400		283894	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003150	26	2602	RENEWAL MGMT PROGRAM FEE	260206			01/01/2023	2.00	T355181	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260206	A12828957	1400		283894	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	003151	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	T366104	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A12828957	1400		19921448	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003151	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	T366104	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12828957	1400		19921448	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003151	26	2602	Fleet Administration	260206			01/01/2023	3.50	T366104	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A12828957	1400		19921448	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003151	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	T366104	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12828957	1400		19921448	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003157	26	2602	TITLE MGMT PROGRAM FEE	260201			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260201	A12832492	1200		W006X 4X028974	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003157	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X 4X028974	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003157	26	2602	Fleet Administration	260201			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A12832492	1200		W006X 4X028974	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003157	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A12832492	1200		W006X 4X028974	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003159	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		9512316	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003159	26	2602	TITLE MGMT PROGRAM FEE	260201			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260201	A0003196	1200		9512316	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003159	26	2602	Fleet Administration	260201			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A0003196	1200		9512316	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003159	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		9512316	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003160	26	2605	TITLE MGMT PROGRAM FEE	260506			01/01/2023	0.03	NA	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260506	A0000167	1400		TNCV E2296JRB	1026	55010300	-	1026	TRUE	TRUE	TRUE	260506	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	003160	26	2605	TITLE MGMT PROGRAM FEE	260506			01/01/2023	0.50	NA	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260506	A0000167	1400		TNCV E2296JRB	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260506		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	003160	26	2605	Fleet Administration	260506			01/01/2023	3.50	NA	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260506	A0000167	1400		TNCV E2296JRB	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260506		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	003160	26	2605	SALES TAX NOT INITIAL	260506			01/01/2023	0.24	NA	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260506	A0000167	1400		TNCV E2296JRB	1026	55010300	-	1026	TRUE	TRUE	TRUE	260506	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	004526	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.03	329532T	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	004526	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	329532T	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	004526	26	2602	TITLE MGMT PROGRAM FEE	260201			01/01/2023	0.50	329532T	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	004526	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.14	329532T	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	004526	26	2602	RENEWAL MGMT PROGRAM FEE	260201			01/01/2023	2.00	329532T	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	004526	26	2602	Fleet Administration	260201			01/01/2023	3.50	329532T	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	004526	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	329532T	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	004526	26	2602	RENEWAL MGMT PROGRAM FEE	260201			01/01/2023	2.00	329532T	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	004526	26	2602	Fleet Administration	260201			01/01/2023	3.50	329532T	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260201		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	004526	26	2602	SALES TAX NOT INITIAL	260201			01/01/2023	0.24	329532T	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260201	A0003196	1200		04 21200407	1026	55010300	-	1026	TRUE	TRUE	TRUE	260201	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	050899	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.20	H254264	SALES TAX ON TRUCKSERVE TN 7.00%	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	050899	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	H254264	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	050899	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	H254264	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	050899	26	2602	TRUCKSERVE	260206			01/01/2023	2.95	H254264	JE- 3281816 MTHLY TRUCKSERV CHRG	MHP3M9	12/27/2022	198798	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010300	2.95	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.15	3.10
5D70	050899	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.14	H254264	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	050899	26	2602	RENEWAL MGMT PROGRAM FEE	260206			01/01/2023	2.00	H254264	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	050899	26	2602	Fleet Administration	260206			01/01/2023	3.50	H254264	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	050899	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	H254264	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833027	1400		1GBJC34U25E272574	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060291	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	U032924	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	060291	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.14	U032924	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060291	26	2602	RENEWAL MGMT PROGRAM FEE	260206			01/01/2023	2.00	U032924	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	060291	26	2602	Fleet Administration	260206			01/01/2023	3.50	U032924	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	060291	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	U032924	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060291	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	U032924	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12833019	1400		4KNJZ16227L161391	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060292	26	2602	TITLE MGMT PROGRAM FEE	260506			01/01/2023	0.50	U032921	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010100	0.50	1026	TRUE	FALSE	TRUE	260506		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	060292	26	2602	SALES TAX NOT INITIAL	260506			01/01/2023	0.14	U032921	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010300	-	1026	TRUE	FALSE	TRUE	260506	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060292	26	2602	RENEWAL MGMT PROGRAM FEE	260506			01/01/2023	2.00	U032921	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010100	2.00	1026	TRUE	FALSE	TRUE	260506		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	060292	26	2602	Fleet Administration	260506			01/01/2023	3.50	U032921	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010100	3.50	1026	TRUE	FALSE	TRUE	260506		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	060292	26	2602	SALES TAX NOT INITIAL	260506			01/01/2023	0.24	U032921	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010300	-	1026	TRUE	FALSE	TRUE	260506	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060292	26	2602	SALES TAX NOT INITIAL	260506			01/01/2023	0.03	U032921	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260506	A0000167	1400		4KNJZ16247L161392	1026	55010300	-	1026	TRUE	FALSE	TRUE	260506	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060293	26	2602	TITLE MGMT PROGRAM FEE	260206			01/01/2023	0.50	U032923	JE- 3281816 MTHLY TITLE MAN CHRG	MHP3M9	12/27/2022	198318	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010100	0.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.03	0.53
5D70	060293	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.14	U032923	SALES TAX ON RENEWAL MGMT PROGRAM F TI	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060293	26	2602	RENEWAL MGMT PROGRAM FEE	260206			01/01/2023	2.00	U032923	JE- 3281816 MTHLY RENEWAL M CHRG	MHP3M9	12/27/2022	198319	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010100	2.00	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.10	2.10
5D70	060293	26	2602	Fleet Administration	260206			01/01/2023	3.50	U032923	JE- 3281816 MTHLY FLEET ADM CHRG	MHP3M9	12/27/2022	198339	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010100	3.50	1026	TRUE	TRUE	TRUE	260206		Accrue ARI Lease. Fuel & Maint	Valid	0.18	3.68
5D70	060293	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.24	U032923	SALES TAX ON FLEET ADMINISTRATION TN 7.0	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	060293	26	2602	SALES TAX NOT INITIAL	260206			01/01/2023	0.03	U032923	SALES TAX ON TITLE MGMT PROGRAM FEE TN	MHP3M9	12/27/2022	198094	01/31/2023	260206	A12832968	1400		4KNJZ16267L161393	1026	55010300	-	1026	TRUE	TRUE	TRUE	260206	TAX	Accrue ARI Lease. Fuel & Maint	Valid	-	-
5D70	071123	26	2602	SALES TAX SERVICE	260206	EAGLE FLEET SVC 83790		11/30/2022	41.75	4H14923	QTY: 001.00 SALES TAX		12/27/2022	198045

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EMAIL THIS FORM TO JE DATABASE

In the "COMMENTS" Section of your request please included a detailed description of the journal entry you are submitting.

VEHICLE AND ADDITIONAL VOW MONTHLY PTP FORM

4/30/2007

Company: 1026 - Tennesse American Water

Function/Bus Unit:

Sent By: Sonal Modi

Accting Period: December 2022

By submitting this Accrual Form, I certify that:

-I have reviewed the Month End Report from Vendor Invoice Management ("VIM") in SAP and provided by Accounts Payable Department, to prevent duplication of accruals. I have not included any items appearing on the Month End Report on this Accrual Form.

-I have considered all material goods and/or services that have been received or performed by our suppliers, for which no invoice has been received and/or imaged. Materiality is >= $5,000 per invoice.

-I have not included items that fall under the Accounting Standard Monthly Accrual List

PLEASE POPULATE ALL APPLICABLE COLUMNS - COLUMNS "ACCRUAL EXPLANATION", "VENDOR NAME", AND "EXPLANATION FOR COST" IS THE ONLY BACKUP REQUIRED FOR THIS ACCRUAL - DO NOT SEND DOCUMENTS

Please reference the training materials on myBTSupport for Accounting Structure Changes.

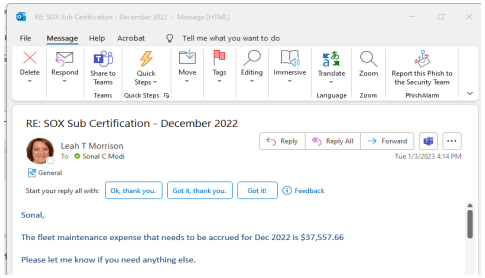
GL Account	Trading Partner	Cost Center	Profit Center	WBS Element	Internal Order	Accrual Explanation	Cost Estimate	Vendor Name	Explanation for cost	Invoice Expected (mm/yy)
55010300				E26-1600-260205		Fleet maintenance	37,557.66	ARI	Addt. fleet maintenance	01/23 01/23
						TOTAL:	**37,557.66**			

Do NOT INCLUDE!!!

The items below are accrued for separately under Policies/Practices of Other Departments

This is not a comprehensive List.

PCARD Transactions
Open Workbaskets (i.e. where invoice is scanned / sitting in RVI or OpenText)
Bank Fees
Fuel & Power
Sludge/Waste Disposal
Purchase Water
Vehicle Fuel & Maintenance
Legal Fees
Purchase Orders



Co Code	Profit Center	G/L Account	Purchasing Document	Item	Seq. No. of Account Assgt	WBS Element	Order	Posting Date	Document Date	Vendor/supplying plant	Short Text	Material Group	Deletion Indicator	Plant	Created on	Validity Per. Start	Validity Period End	Requisitioner	Net price	Acce Ser Amo(Cum)	Still to be invoiced (val.)	Still to be delivered (value)
26	2602	62520700	3000548065	10	1	E26-2400-260206		12/27/2022	2/9/2022	104159 TNT CONCRETE LLC	2022 TNT Paving Blanket	72141100		D701	2/9/2022	1/1/2022	1/31/2023	BRITTS	190.000.00	173.461.72	471.49	16.538.28

	December-22	December-22	December-22		FICA Accrual	December-22					
	APP bal	APP Accrual	APP bal		on Month End	FICA Accrual	Debit	Debit	Credit	Credit	
Co	Acct 24123000	Acct 24123000	Acct 24123000	Percent	APP GL Balance	Acct 23652100	BU	Account	BU	Account	
	12/31/2022		2022 YTD Accrual								
1010											
1011											
1012											
1013											
1015											
1016											
1017											
1018											
1020											
1024											
1025											
1026		(506,139.67)	(506,139.67)	7.65%	(38,719.68)	$ (38,720.00)	1026	68533000	1026	23652100	38,720.00
1027											
1028											
1030											
1038											
	-	(506,139.67)	(506,139.67)		(38,719.68)	$ (38,720.00)					38,720.00

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-20. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test> file and respond to the following:

a. Identify and describe any corporate plant allocated to TAWC and included in Plant-in-Service. Identify the method used to allocate costs to TAWC; and

b. Identify any corporate Accumulated Deferred Income Tax ("ADIT") balances that have been allocated or assigned to TAWC and that are reflected within the ADIT balance within the earnings test.

RESPONSE:

a. Please see the table below for allocations from Service Company (AWWSC) to TAWC and included in Plant in Service. The allocations to TAWC were based on WBS elements which have an allocation method by Customer Count, Plant/Revenue/Employees, or Overhead.

Type of Plant	Allocation Method	Amount
ITS Equipment and Systems	Customer Count	$1,098,892
	Plant/Revenues/Employees	42,836
	Overhead	93,048
	Total ITS Equipment and Systems	$1,234,777

b. TAWC's accumulated deferred income taxes (ADIT) are based on TAWC's stand-alone financial results. No corporate balances have been allocated or assigned to TAWC.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-21. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test> file and respond to the following:

a. Quantify the amount of allocated a) Pension and b) Other Post Employment Benefit ("OPEB") costs allocated to TAWC by month in 2022. Further split these allocated costs between those costs capitalized to construction projects and those charged to expense.

b. Confirm the amounts identified in a) above reflect accrued Pension/OPEB costs and does not reflect cash contributions to pension/OPEB plans.

c. Identify the amount of pension contribution made by American Water Company in 2022.

RESPONSE:

a. Please see TAW_R_CADR1_NUM021_042523_Attachment.xlsx for Pension and OPEB OPEX and CAPEX costs allocated from AWWSC to TAWC. TAWC direct charged Pension and OPEB costs are not included.

b. The amounts identified in subpart a reflect accrued Pension/OPEB costs.

c. The 2022 pension contributions made by American Water Company total $36.8M.

Tennessee American Water Company
Docket No. 23-00018
Response to CAPD Data Request 1-021, Subpart A
Service Co Pension & OPEB Costs Allocated to TAWC

			2022											
	Account	Account Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
*	50610000	Pension Expense OPEX	$7,182	$6,339	$5,217	$6,672	$5,574	$5,264	$5,905	$5,324	$4,921	$5,278	$4,289	$4,275	$66,240
*	50610000	Pension Expense CAPEX	2,429	2,572	2,700	2,718	2,927	2,882	2,795	2,590	3,016	2,688	2,853	2,903	33,072
*	50510000	PBOP Expense OPEX	448	459	414	399	376	384	371	367	350	381	304	327	4,578
*	50510000	PBOP Expense CAPEX	143	142	153	147	156	160	153	144	182	158	163	173	1,874
**	71810000	Pension Non-Service Costs	(25,330)	(25,986)	(25,266)	(27,106)	(25,922)	(25,922)	(25,922)	(25,922)	(25,922)	(25,922)	(25,922)	(25,922)	(311,064)
**	71820000	OPEB Non-Service Costs	(7,782)	(7,782)	(7,788)	(7,800)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(7,788)	(93,456)

* Allocated through AWWSC Pension and OPEB costs to TAWC.
** Directly booked to TAWC Pension and OPEB Non-Service costs for AWWSC.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-22. Regarding corporate costs that are allocated to the Company and reflected in the earnings test calculation, identify the 2022 charges by month, split into the following categories:

a. Direct Charged;
b. Monthly allocated charges further split by cost allocation methodology;
c. Provide support for each cost allocation methodology used that results in an allocation of indirect costs to TAWC of $100,000 or more in 2022;
d. For each cost allocation method utilized, provide the underlying support for the cost allocation percentage used to assign costs to the Company;
e. Amount of Supplemental Executive Retirement Plan costs allocated to the Company and included in 2022 operating expenses within the earnings test calculation; and
f. Provide a copy of the American Water Works Cost Accounting Manual applicable to 2022 accounting transactions.

RESPONSE:

a-b. Please see TAW_R_CADR1_NUM022_042523_Attachment 1 for direct and allocated OPEX charges from Service Company (AWWSC) to TAWC by month.

c-d. Please see TAW_R_CADR1_NUM022_042523_Attachment 2_CONFIDENTIAL for the Cost Allocation Manual which provides further information on AWWSC allocation methods.

e. Supplemental Executive Retirement Plan OPEX costs allocated from AWWSC to TAWC in 2022 total $63.97

f. Please see TAW_R_CADR1_NUM022_042523_Attachment 2_CONFIDENTIAL for the Cost Allocation Manual.

Tennessee-American Water Company
Docket No. 23-00018
First Discovery Request of the Consumer Advocate Unit
Question 1-22, Subparts A and B

OPEX

					2022												
WBS	WBS Description	Distribution Factor	Direct/Allocated	2022 Allocation % to TN	January	February	March	April	May	June	July	August	September	October	November	December	Total
SE-0126-0066	CO 26 (TN) DIR CHG EXP	100% Tennessee (Direct Charge)	Direct	100.00%	$107,708	$117,829	$149,645	$105,594	$101,721	$101,135	$140,244	$136,451	$134,205	$148,997	$148,109	$107,522	$1,499,160
SE-1000-0003	CP-PLANT/REV/EMPLOY	Plant/Revenues/Employees	Allocated	2.46%	76,746	105,714	149,214	(1,229)	63,638	133,537	70,833	70,238	127,024	67,912	86,851	118,454	1,068,932
SE-1000-1004	CFO Cost Distribution	Plant/Revenues/Employees	Allocated	2.46%	3,867	5,047	1,793	1,331	1,608	30,745	2,692	2,847	11,746	2,712	2,567	11,301	78,257
SE-1000-1005	Investor Relations Cost Distribution	Plant/Revenues/Employees	Allocated	2.46%	3,337	1,831	2,912	2,701	13,628	2,535	4,049	3,967	2,854	2,152	2,438	2,709	45,113
SE-1000-9999	IT Overhead - All Companies	Customer Counts	Allocated	1.54%							2,038	2,038	2,038	2,043	1,684	1,673	11,516
SE-3000-0001	CP-ALL REGULATED CO'S (W & WW)	Customer Counts	Allocated	2.61%	142,385	144,740	114,311	100,554	118,723	130,011	59,401	89,493	92,862	90,994	121,112	130,988	1,335,575
SE-3000-0525	CENTRAL LAB	Monthly allocation by dollars spent on testing for each affiliate by the central lab	Direct	Varies per month - See Distribution Factor		(3,797)	3,797					0					(0)
SE-3000-0533	CP-ALL REGULATED WATER CO'S	Customer Counts	Allocated	2.65%	1	23	1	1	2	2	2	2	3	(1)			36
SE-3000-0925	ENVIRONMENTAL MANAGEMENT	Customer Counts	Allocated	2.61%	1,694	2,123	5,653	499	2,768	3,418	2,318	2,745	4,152	2,893	3,398	4,779	36,440
SE-3000-1011	ARC FLASH HAZARD ANALYSIS ADMIN COST	Customer Counts	Allocated	2.61%	31	34	17	302	42	158	(75)	136	44	95	228	103	1,116
SE-3000-1025	Water Efficiency Analysis - OpEx	Customer Counts	Allocated	2.65%	35	(17)	(1)				146		12	12	(6)		180
SE-3000-1040	Pathogen reduction	Customer Counts	Allocated	2.49%		230	(230)										0
SE-3000-9999	IT Overhead - Reg Companies	Customer Counts	Allocated	1.48%						179	23,453	27,403	23,585	26,436	26,062	33,795	160,913
SE-8000-0005	CP-REV/EMPLOY	Revenues/Employees	Allocated	2.39%	7,457	5,531	14,800	523	6,222	10,444	6,091	6,816	9,637	6,933	7,625	8,405	90,484
SE-8000-0008	CP-EMPLOYEES	Employees	Allocated	2.36%	29,181	37,224	52,353	35,537	42,098	48,678	38,430	39,522	48,964	37,256	35,943	51,623	496,808
SE-8000-0372	ALL REGULATED CO'S-EXCLUDES CA	Customer Counts	Allocated	2.77%		152	141								462	(462)	293
SE-8000-0629	CR/FRCC AREA 2	Customer Counts	Allocated	5.21%	675	679	221	710	831	730	755	787	962	837	802	410	8,401
SE-8000-0792	CP-CUST CALL CNTRS COMBINED	Customer Counts	Allocated	2.61%	32,587	22,615	29,034	19,064	26,932	23,793	17,655	20,801	22,692	12,860	16,625	23,797	268,457
SF-1000-0001	One Water St - Tenant-Based Costs	Plant/Revenues/Employees	Allocated	2.23%	3,503	4,258	1,793	2,491	2,538	2,288	2,314	3,128	2,791	3,689	3,991	3,834	36,616
SF-1000-0002	One Water St - Divisible Depr,Int	Plant/Revenues/Employees	Allocated	2.34%	1,277	1,307	1,277	1,356	1,270	1,266	1,269	1,281	1,263	1,359	1,368	1,259	15,551
SF-1000-0003	One Water St - Non-divisible Depr,Int	Plant/Revenues/Employees	Allocated	2.23%	2,546	2,545	2,539	2,618	2,555	2,545	2,542	2,532	2,544	2,585	2,554	2,500	30,605
SF-1000-0012	SIEM Suite Implementation:Feas,Train,Spt	Plant/Revenues/Employees	Allocated	2.47%	191	191	191	191									762
SF-1000-0016	mySupportHub : Feas, Train, Support	Plant/Revenues/Employees	Allocated	2.47%	(45)	2	272	185									413
SF-1000-0017	Testing Global Automation:Feas,Train,Spt	Plant/Revenues/Employees	Allocated	2.47%	15												15
SF-1000-0018	Platform v2 Enh API & Integration:F,T,S	Plant/Revenues/Employees	Allocated	2.47%	271	(267)	(7)		(20)								(23)
SF-1000-0020	Platform v2 Enh DevSecOps:Feas,Train,Spt	Plant/Revenues/Employees	Allocated	2.47%	(18)	7											(11)
SF-1000-0021	Platform v2 Enh Hybrid Cloud : F, T, S	Plant/Revenues/Employees	Allocated	2.47%	3	58	(198)	123	(18)								(32)
SF-1000-0022	Platform v2 Enh Tools : Feas, Train, Spt	Plant/Revenues/Employees	Allocated	2.47%	(14)												(14)
SF-1000-0023	Sample 1 View 2021 Enhancements : F,T,S	Plant/Revenues/Employees	Allocated	2.61%	12												12
SF-1000-0024	Contract Management System	Plant/Revenues/Employees	Allocated	2.47%	3				(3)								0
SF-1000-0025	SF Emp Central & WFA Enhancements-2021	Plant/Revenues/Employees	Allocated	2.47%	(16)												(16)
SF-1000-0031	PowerTax Provision Module:T,CM,D,HC	Plant/Revenues/Employees	Allocated	2.61%									(66)				(66)
SF-1000-0059	Enterprise Document Mgmt - HR DMS:F,R,VS	Customer Counts	Allocated	2.61%										13			13
SF-1000-0063	Test Global Automation - Phs 2:T,CM,D,HC	Customer Counts	Allocated	2.61%											2,610		2,610
SF-1000-0076	Women's EBRG	Plant/Revenues/Employees	Allocated	2.36%				126	26			38			27		216
SF-1000-0077	Black/African American EBRG	Plant/Revenues/Employees	Allocated	2.36%						1	13	29			24	126	193
SF-1000-0078	Disabilities EBRG	Plant/Revenues/Employees	Allocated	2.36%							6	37	9	33	91	78	253
SF-1000-0079	LGBTQ+ EBRG	Plant/Revenues/Employees	Allocated	2.36%										153	80	35	268
SF-1000-1002	CSC Billing	Monthly allocation by CSC billing volume per	Direct	Varies per month - See Distribution Factor	27,634	18,142	10,809	20,877	19,701	16,591	25,511	18,543	17,482	14,223	13,907	13,957	217,376
SF-1000-1003	CSC Collections	Monthly allocation by CSC collections dollar value per affiliate	Direct	Varies per month - See Distribution Factor	3,892	3,345	3,346	2,655	2,961	2,953	3,858	3,371	1,417	4,211	4,524	3,419	39,952
SF-1000-9000	All Companies APP	APP_LTPP	Allocated	2.47%	582	582	(358)	582	582	694	600	600	600	600	600	367	6,030
SF-3000-0525	CENTRAL LAB	Monthly allocation by dollars spent on testing for each affiliate by the central lab	Direct	Varies per month - See Distribution Factor	3,235	5,323	7,780	2,416	4,719	7,894	4,378	6,224	5,482	7,382	3,849	9,103	67,785
SF-3000-1025	Sterling Forest - Non-Div Dep_Int	Plant/Revenues/Employees	Allocated	2.46%	0	0	0	0	0	0	0	0	0	0	0	0	-
SF-3000-1029	WRF 4911 Legionella	Customer Counts	Allocated	2.65%	264	267	(5,881)	193	497	165	(527)	218	339	100	(8)	(1,666)	(6,040)
SF-3000-1036	Alerts 1 View:Feas,Train,Spt	Customer Counts	Allocated	2.61%												745	745
SF-3000-1037	Asset Registry:Feas,Train,Spt	Customer Counts	Allocated	2.61%		88	(4)	48	(3)								129
SF-3000-1042	Customer Portal:Feas,Train,Spt	Customer Counts	Allocated	2.61%	44	72				(91)							25
SF-3000-1048	Enterprise Mapcall:Feas,Train,Spt	Customer Counts	Allocated	2.61%		94	(94)										-
SF-3000-1049	Enterprise MDM Platform v2:Fea,Train,Spt	Customer Counts	Allocated	2.61%	48	46	51	25	18	(168)	(13)						7
SF-3000-1067	Work 1 View:Feas,Train,Spt	Customer Counts	Allocated	2.61%	628	220	304	227	229	180	234	121	164	230	(1,974)	(30)	533
SF-3000-1070	PowerTax Upgrade Enh:Feas, Train, Spt	Customer Counts	Allocated	2.61%		16	(16)				1	236	27	(152)	106	(218)	-
SF-3000-1073	Fathom Software	Customer Counts	Allocated	2.61%	(37)	596	354	182	303	361	298	256	89	80	63	58	2,603
SF-3000-1079	Water R&D T&O Occurrence & Treatability	Customer Counts	Allocated	2.61%	1	(6)											(5)
SF-3000-1080	Water R&D WRF 4913 Short Chain PFAS	Customer Counts	Allocated	2.61%	14	22	17	116	27	(15)	4	15	205	(42)		63	427
SF-3000-1090	Virtual Plant : Feas, Train, Spt	Customer Counts	Allocated	2.61%	3	56	6										65
SF-3000-1097	myWater v2 - Customer : Feas, Train, Spt	Customer Counts	Allocated	2.61%	173	(56)	(326)	(134)		(56)							(400)
SF-3000-1099	Treasury Analytics : Feas, Train, Spt	Customer Counts	Allocated	2.61%	(204)	74											(130)
SF-3000-1100	EnterpriseDataGovernTools:Feas,Train,Spt	Customer Counts	Allocated	2.61%							70	33		1,480			1,583
SF-3000-1102	Fin Plan & Analysis 2021:Feas,Train,Spt	Customer Counts	Allocated	2.61%	(14)												(14)
SF-3000-1105	MyAccess Enhancements : Feas, Train, Spt	Plant/Revenues/Employees	Allocated	2.47%		(0)							(8)				(8)
SF-3000-1107	2021 DAE-Core Data Develop:Feas,Train,Sp	Customer Counts	Allocated	2.61%		(121)											(121)
SF-3000-1112	2021 DAE-BusinessAnalytics:Feas,Train,Sp	Customer Counts	Allocated	2.61%		118											118
SF-3000-1117	Mapcall 2021 : Feas, Train, Spt	Customer Counts	Allocated	2.61%	97	120	167	17	(73)								327
SF-3000-1128	Data Analytics : Feasibility, Train, Spt	Customer Counts	Allocated	2.61%	6	(83)	(10)	(4)									(92)
SF-3000-1130	Business Analytics:Feasibility,Train,Spt	Customer Counts	Allocated	2.61%	5	(45)	(6)	(3)					(117)				(164)
SF-3000-1135	SAP Tech&FunctionalUpgrade2021:T,CM,D,HC	Customer Counts	Allocated	2.61%				(0)					(33)				(33)
SF-3000-1152	MDMS: Post-Prod Support & Maint	Customer Counts	Allocated	2.61%	169	388	442	467	317	666	1,046	(316)	1,124	161	138	89	4,690
SF-3000-1153	SAP Cloud 4 Energy (C4E) Subscription	Customer Counts	Allocated	2.61%								1,011					1,011
SF-3000-1154	Water R&D PFAS Risk Communications	Customer Counts	Allocated	2.61%	50	141	79	100	82	36	393		415	677			1,973
SF-3000-1164	Business HyperAutomation Program-P	Customer Counts	Allocated	2.61%								941	(941)				-
SF-3000-1165	Contract Management System-P	Customer Counts	Allocated	2.61%									16				16

SF-3000-1171	MapCall Enh - 2022-P	Customer Counts	Allocated		2.61%			158	117	114	137	106	102	77	96	95	148	1,149
SF-3000-1173	myWater v2 Enh - 2022-P	Customer Counts	Allocated		2.61%		129	76		0	(192)							14
SF-3000-1174	New Service Inquiry (NSI) Process Auto-P	Customer Counts	Allocated		2.61%							12	12	38			10	72
SF-3000-1177	Passive Vulnerability Scan-SCADA-2022-P	Customer Counts	Allocated		2.61%				20									20
SF-3000-1179	Platform v2 Enh - 2022-P	Customer Counts	Allocated		2.61%						149	793	349	328	387	412	380	2,797
SF-3000-1181	Qualtrics Integration-CX Insights-P	Customer Counts	Allocated		2.61%						13	(4)						9
SF-3000-1183	SAP Enhancements - Device - 2022-P	Customer Counts	Allocated		2.61%			62	(37)									25
SF-3000-1184	SAP Enhancements - EAM - 2022-P	Customer Counts	Allocated		2.61%			66	(37)									29
SF-3000-1185	SAP Enhancements - ERP - 2022-P	Customer Counts	Allocated		2.61%			28	(28)									-
SF-3000-1186	SAP Enhancements - HTR - 2022-P	Customer Counts	Allocated		2.61%			37	(28)									8
SF-3000-1187	SAP Enhancements - MTC - 2022-P	Customer Counts	Allocated		2.61%			49	(33)									17
SF-3000-1192	Work 1 View Enhancements - 2022-P	Customer Counts	Allocated		2.61%										109	30	64	203
SF-3000-1194	WQ Compliance Management System-P	Customer Counts	Allocated		2.61%					33	(9)	0					21	45
SF-3000-1206	MapCall-PGL	Customer Counts	Allocated		2.61%			250	34	88	79	97	287	403	442	328	276	2,282
SF-3000-1208	myWater v2-PGL	Customer Counts	Allocated		2.61%				52	(52)	171	(25)						146
SF-3000-1214	Platform v2-PGL	Customer Counts	Allocated		2.61%						10	3						14
SF-3000-1216	Qualtrics Integration-CX Insights-PGL	Customer Counts	Allocated		2.61%						9	(3)						5
SF-3000-1227	Work 1 View Enhancements-PGL	Customer Counts	Allocated		2.61%									63	63	51	139	317
SF-3000-1229	WQ Compliance Management System-PGL	Customer Counts	Allocated		2.61%												21	21
SF-3000-1234	WRF 5118: Legionella Disinfection	Customer Counts	Allocated		2.61%				61	2	39	4	(8)	375	245	1,022	576	2,316
SF-3000-1235	Customer Digital Channels Tech Design	Customer Counts	Allocated		2.61%									60	(30)	77	176	283
SF-3000-1246	AS400 Decommission	Customer Counts	Allocated		2.61%									10,809	457	353	2,791	14,411
SF-3000-1247	PowerPlant Upgrade-F,R,VS	Customer Counts	Allocated		2.61%											17	0	17
SF-3000-1248	PowerPlant Upgrade-T,CM,D,GC	Customer Counts	Allocated		2.61%												38	38
SF-3000-9007	All Regulated Companies APP	APP_LTPP	Allocated		2.61%	7,838	7,838	3,514	7,838	7,838	5,627	7,730	7,730	7,730	7,730	7,730	3,894	83,037
SF-3000-9008	All Regulated Companies LTPP	APP_LTPP	Allocated		2.61%			19,208	(11,844)		8,973			9,586			16,174	42,098
SF-3000-9009	CC332010 only LTPP	CC LTPP	Allocated		2.61%			1,350	(865)		530			657			1,062	2,732
SF-3000-9011	CC332077 only LTPP	CC LTPP	Allocated		2.61%			2,002	(1,164)		1,126			1,326			2,168	5,457
SF-3000-9014	FRCC Area 2 APP	APP_LTPP	Allocated		5.21%	89	89	(35)	89	89	80	88	88	88	88	88	(9)	832
SF-3000-9016	LTPP ONLY - 332210,332310 Opex/Capex	CC LTPP	Allocated		2.61%			580	(388)		234			291			465	1,183
SF-3000-9017	LTPP ONLY - 332071 Opex/Capex	CC LTPP	Allocated		2.61%			4,234	(2,939)		(2,321)			436			1,289	699
SF-3000-9018	LTPP ONLY - 332044 Opex/Capex	CC LTPP	Allocated		2.61%			5,510	(3,588)		2,181			2,705			4,357	11,166
SF-3000-9022	CC332080 only LTPP	CC LTPP	Allocated		2.61%			259	(71)		190			307			525	1,209
SF-3000-9023	CC332083 only LTPP	CC LTPP	Allocated		2.61%			216	(68)		234			254			492	1,127
SF-3000-9035	CC332079 only LTPP	CC LTPP	Allocated		2.61%			163	(38)		222			242			405	993
SF-3700-1000	SED-KY, TN (W&WW) OPEX	Customer Counts	Allocated		3.78%	82,660	66,201	162,707	5,107	62,715	84,939	58,549	33,126	(21,506)	48,743	17,251	(10,811)	589,680
SF-3700-9001	SED-KY, TN (W&WW) APP	Customer Counts,PP cap rates	Allocated		3.78%	1,262	1,262	(555)	1,262	1,262	1,060	1,228	1,229	1,228	1,228	1,228	(2,699)	8,997
SF-8000-0088	CSC CALL HANDLING	Monthly allocation by CSC call volume per	Direct	Varies per month - See Distribution Factor		39,540	35,690	38,597	36,874	35,844	36,504	35,916	36,124	39,116	38,455	35,795	37,034	445,489
SF-8000-1003	Deductible Buydown Policy - Captive	Insurance Premiums	Allocated		1.63%	346	313	346	335	346	335	346	346	335	346	335	346	4,075
SF-8000-1004	TRIA Program - Captive	Insurance Premiums	Allocated		1.72%	533	482	533	516	533	516	533	533	516	533	516	533	6,278
SF-8000-1005	Corp Admin Allocation	Depreciation	Allocated		2.60%	0	0	34,473	0	0	0	0	0	0	0	0	0	34,473
SF-8000-1007	EPLI Buydown Program	Depreciation	Allocated		2.04%				672	2,313	2,238	2,313	2,313	2,238	2,313	2,238	2,313	18,952
SZ-9999	SERVCO OVERHEAD	Follows Monthly Labor within each overhead	Ovhd	Varies per month - See Distribution Factor		71,791	82,719	113,609	136,119	119,060	118,288	98,496	93,136	95,302	90,980	78,947	132,667	1,231,113
					Total	$654,082	$672,179	$933,623	$468,406	$644,104	$782,035	$616,213	$616,912	$666,585	$631,098	$632,364	$723,662	$8,041,262

PUBLIC VERSION

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

TAW_R_CADR1_NUM022_042523_Attachment 2

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 23-00018
FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Responsible Witness: Robert Lane

Question:

1-23. Refer to the Direct Testimony of Robert C. Lane, File <Petitioner's Exhibit – Earnings Test> file and identify the amount of capitalized incentive compensation costs incurred in 2022, further split between type of incentive and whether such incentive represents a direct TAWC cost, or an allocated cost.

RESPONSE:

The TAWC amount of capitalized performance compensation for Annual Performance Plan ("APP") incurred in 2022 was $93,320, with $0 for Long-Term Performance Plan ("LTPP").

The amount of capitalized performance compensation allocated to TAWC for APP in 2022 was $84,929, with $0 for LTPP.

In preparing the response to this DR, the Company realized that adjustments will be needed for both the Earnings Test and Capital Riders Reconciliation exhibit to remove the $84,929 of capitalized APP allocated to TAWC in 2022 from Service Company. First, an APP revenue reduction amount of $10,933.20 needs to be added to the APP Revenue Reduction (Line 20) on the Capital Riders Reconciliation exhibit. Second, an $84,929 adjustment to rate base on the Earnings Test yields an additional $4,036. After grossing this number up for the Income Tax Rate, the increase in the Earnings Test is $5,464. Thus, the Earnings Test Adjustment (Line 30) in the Capital Riders Reconciliation exhibit should reflect an additional $5,464. Please see the table below for a summary of the impact to the rider rates.

Item	Exhibit	QIIP	EDI	SEC	Total
APP Revenue Reduction	Capital Riders Reconciliation	$7,311.03	$581.65	$3,040.52	$10,933.20
Earnings Test Adjustment	Capital Riders Reconciliation	$3,632.86	$349.55	$1,481.59	$5,464.00
Rate Impact	Capital Riders Reconciliation	-0.02%	0.00%	-0.01%	-0.03%

Tennessee American Water Company
Docket No. 23-00018
Response to CAPD Data Request 1-023
Capitalized Performance Plan

i) TAWC Cost
$93,320

ii) Cost Allocated to TAWC

									2022						
Category	**Account**	**Account Description**		**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**Total**
Short Term	50171000	Annual Performance Plan CAPEX		$9,912	$9,912	$9,912	$9,912	$9,912	$8,323	$9,648	$9,648	$9,648	$9,648	$9,648	($21,194)	$84,929
			Total	$9,912	$9,912	$9,912	$9,912	$9,912	$8,323	$9,648	$9,648	$9,648	$9,648	$9,648	($21,194)	$84,929

Tennessee American Water Company
Qualified Infrastructure Improvement Program Rider (QIIP)
Economic Development Investment Rider (EDI)
Safety and Environmental Compliance Rider (SEC)
Reconciliation of the Calculation of Revenue Requirement
As of 12/31/2022

Line Number	Description	Qualified Infrastructure Investment Program QIIP Average YTD 12/31/2022			Economic Development Investment EDI Average YTD 12/31/2022			Safety and Environmental Compliance SEC Average YTD 12/31/2022			Total Average YTD 12/31/2022		
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
1	Additions Subject to Rider:	$91,148,832	$91,349,637	($200,805)	$8,824,903	$8,827,277	($2,374)	$40,089,619	$40,196,378	($106,759)	$140,063,354	$140,373,292	($309,938)
2	Plus: Cost of Removal less Salvage	18,626,758	18,054,675	572,083	2,021	2,159	(138)	4,322,504	4,339,593	(17,089)	22,951,282	22,396,427	554,855
3	Less: Contributions in Aid to Construction (CIAC)	2,314,600	2,313,483	1,117	273,854	243,483	30,371	0	0	0	2,588,454	2,556,966	31,488
4	Less: Deferred Income Taxes	9,972,679	9,897,666	75,013	740,433	837,834	(97,401)	5,024,195	5,048,9	(24,766)	15,737,307	15,784,461	(47,154)
5	Less: Accumulated Depreciation	7,827,555	7,829,695	(2,140)	289,656	290,580	(924)	5,304,689	5,268,757	35,932	13,421,900	13,389,032	32,868
6	Net Investment Supplied Additions:	$89,660,756	$89,363,468	$297,288	$7,522,981	$7,457,539	$65,441	$34,083,239	$34,218,253	($135,014)	$131,266,975	$131,039,260	$227,715
7													
8	Pre-Tax Authorized Rate of Return:	8.45%	8.45%		8.45%	8.45%		8.45%	8.45%		8.45%	8.45%	
9	Pre-Tax Return on Additions:	$7,577,636	$7,552,511	$25,125	$635,801	$630,270	$5,531	$2,880,529	$2,891,939	($11,411)	$11,093,966	$11,074,721	$19,245
10													
11	Depreciation Expense on Additions:	2,369,867	2,374,148	(4,281)	126,510	127,617	(1,107)	1,227,139	1,159,003	68,136	3,723,517	3,660,769	62,748
12													
13	Property and Franchise Taxes Associated:	1,142,581	1,134,479	8,101	119,274	118,717	557	507,395	507,916	(521)	1,769,250	1,761,112	8,138
14													
15	Revenues:	11,090,084	11,061,139	28,945	881,585	876,604	4,981	4,615,063	4,558,858	56,205	16,586,732	16,496,601	90,131
16													
17	Revenue Taxes	3.19%	3.19%		3.19%	3.19%		3.19%	3.19%		3.19%	3.19%	
18	Capital Riders Revenues with Revenue Taxes	11,455,633	11,425,734	29,899	910,644	905,498	5,146	4,767,184	4,709,127	58,057	17,133,461	17,040,359	93,102
19													
20	APP Revenue Reduction	(28,436)	(28,436)		(2,106)	(2,106)		(15,454)	(15,454)		(45,996)	(45,996)	
21													
22	Total Capital Riders Revenues with Revenue Taxes & APP	$11,427,198	$11,397,298	$29,899	$908,538	$903,392	$5,146	$4,751,730	$4,693,672	$58,057	$17,087,465	$16,994,363	$93,102
23													
24													
25	Actual Capital Riders Revenues Billed		$10,000,076			$962,192			$4,078,323			$15,040,591	
26													
27	(Over)/Under Capital Riders Revenue Billings		1,397,222			(58,799)			615,349			1,953,772	
28	Budget to Actual Adjustment		29,899			5,146			58,057			93,102	
29	2021 Reconciliation Amount		(366,744)			315,516			(840,771)			(892,000)	
30	Earnings Test Adjustment		(785,436)			(75,573)			(320,324)			(1,181,333)	
31	Interest (Prime - 7.75%)		10,795			7,232			(18,841)			(814)	
32													
33	Reconciliation Amount		$289,369			$193,870			($505,048)			($21,809)	
34													
35	Authorized Capital Riders Revenues (9/12th)		$35,305,293			$35,305,293			$35,305,293			$35,305,293	
36													
37	Current Reconciliation Factor Percentage		0.82%			0.55%			-1.43%			-0.06%	
38													

Explanation:
Tennessee American Water has been authorized 3 capital riders based on a 13-month average of in-service capital projects in the forecasted period. The revenue requirement for each rider is calculated similar to how total rate base is calculated by the Tennessee Public Utility Commission in a rate case. This table shows a comparison of the actual average over the reporting period to the proposed amount of each rider, and the total of the three.

*Taxes - From Docket #22-00072 which was approved on 1/31/2023.
Earnings Test - Calculation methodology from Earnings Test workpaper.

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #		Notes / Changes from Monthly Reports	December-21	January-22	February-22	March-22	April-22	May-22	June-22
1	Additions:								
2	Plant in Service		$414,722,861	$416,049,158	$417,399,258	$418,601,201	$419,911,580	$420,999,479	$422,465,420
3	Plant Under Construction		4,091,519	4,601,108	4,601,927	5,226,631	6,833,197	7,896,651	8,858,692
4	Property Held For Future Use		0	0	0	0	0	0	0
5	Materials and Supplies D/	See footnote D/	779,204	948,685	987,077	952,001	958,550	1,072,506	1,025,235
6	Other Additions:								
7	Leased Utility Plant		0	0	0	0	0	0	0
8	Unamortized Painting - net		0	0	0	0	0	0	0
9	Working Capital C/		3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884
10									
11	Total Additions		$423,003,468	$425,008,835	$426,398,146	$428,189,717	$431,113,211	$433,378,520	$435,759,231
12									
13									
14	Deductions:								
15	Accumulated Depreciaton and Amortization		$102,753,954	$103,492,295	$104,322,321	$105,169,087	$106,430,833	$107,125,327	$107,256,905
16	Accumulated Deferred Income Taxes E/	See footnote E/	50,483,606	50,760,844	50,747,247	50,757,604	50,996,243	51,026,216	51,146,715
17	Unamortized Investment Credit - Pre 1971		0	0	0	0	0	0	0
18	Customer Deposits		0	0	0	0	0	0	0
19	Other Deductions:		0	0	0	0	0	0	0
20	Contributions in Aid of Construction		18,808,619	18,767,658	18,891,531	18,912,499	19,001,195	19,125,940	19,186,852
21	Customer Advances for Construction		7,657,371	7,676,260	7,463,448	7,862,277	7,887,952	8,243,603	8,287,689
22	All Other A/		564,286	1,838,084	1,575,864	2,056,185	1,453,284	1,700,365	2,047,626
23	Jasper Highlands Reg. Liab.		815,400	815,400	815,400	815,400	815,400	815,400	815,400
24	Adjustment Eliminating Capitalized AWWCSC APP CapEx)		0	9,912	19,825	29,737	39,650	49,562	57,886
25									
26									
27	Total Deductions		$181,083,236	$183,360,453	$183,835,636	$185,602,789	$186,624,557	$188,086,413	$188,799,073
28									
29	Rate Base		$241,920,232	$241,648,382	$242,562,510	$242,586,928	$244,488,654	$245,292,107	$246,960,158
30									
31	Net Operating Income			$1,408,265	$1,093,093	$1,175,107	$1,597,428	$1,855,249	$1,829,042
32	Adjustments to NOI:								
33	2020 Earnings Test Surcharge Credits	After tax basis							
34	Allowance for funds used during construction	After tax basis		5,419	8,376	9,539	12,714	18,761	20,826
35	Adjustment to reflect effective federal			0	0	0	0	0	0
36	Income tax rate (debt assigned to parent)	After tax basis		31,111	31,229	31,234	31,480	31,584	31,799
37	Interest on customer deposits			0	0	0	0	0	0
38	Incentive Compensation	After tax basis		42,979	42,641	229,046	(87,550)	42,751	120,462
39	Lobbying Expenses			931	15,481	481	0	15,300	1,852
40	Lobbying - Salary	See Lobby Salary Exhibit tab		1,639	839	1,672	1,451	1,039	1,565
41	Labor - Non-recurring	After tax basis							
42	Legal - Main Break	After tax basis							
43									
44	Adjusted Net Operating Income			$1,490,345	$1,191,659	$1,447,078	$1,555,523	$1,964,684	$2,005,545
45									
46									
47	Rate of return B/			7.40%	5.90%	7.16%	7.63%	9.61%	9.75%

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #	Notes / Changes from Monthly Reports	December-21	January-22	February-22	March-22	April-22	May-22	June-22
A/ All Other								
Acquisition adjustment		$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579
Accounts payable applicable to CWIP		(1,193,384)	157,296	(265,485)	254,325	(274,568)	(82,216)	491,173
Unpaid for materials and supplies		60,947	22,020	61,424	20,215	58,056	111,061	(100,786)
Taxes on CIAC-DEF. FIT & SIT		(2,052,856)	(2,090,811)	(1,969,654)	(1,967,934)	(2,079,783)	(2,078,059)	(2,092,340)
		$564,286	$1,838,084	$1,575,864	$2,056,185	$1,453,284	$1,700,365	$2,047,626
C/ Per order								
Cash working capital Lead Lag Study		$591,674	$591,674	$591,674	$591,674	$591,674	$591,674	$591,674
Incidental collection		(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)
Average cash		0	0	0	0	0	0	0
Other components		$2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402
Working Capital		$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884
D/ Adjust for Amount Included in Working Capital		(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)
E/ Adjust for ADIT Synchronization Between O&M and Rate Base			153,603	153,603	153,603	153,603	153,603	153,603

Rate of Return - 2022	7.58%	
Authorized Rate of Return	7.23%	(Schedule 1 Exhibit to Settlement Agreement Docket No. 12-00049)
Authorized Adjusted Net Operating Income	$17,931,062	
Actual 2022 Adjusted Net Operating Income	$18,803,654	
Above or (Below) Earnings	$872,591	
Gross-up Income Tax Rate	1.3538212	
Revenue Requirement	$1,181,333	

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #		July-22	August-22	September-22	October-22	November-22	December-22	13-Mth Average	
1	Additions:								
2	Plant in Service	$425,648,369	$427,075,579	$425,372,680	$426,498,470	$429,153,088	$439,076,362	$423,305,654	
3	Plant Under Construction	8,635,702	9,610,216	11,150,229	11,980,806	12,000,256	5,417,618	7,761,889	
4	Property Held For Future Use	0	0	0	0	0	0	0	
5	Materials and Supplies D/	963,531	1,077,069	1,112,843	1,280,445	1,418,208	1,635,069	1,093,109	
6	Other Additions:								
7	Leased Utility Plant	0	0	0	0	0	0	0	
8	Unamortized Painting - net	0	0	0	0	0	0	0	
9	Working Capital C/	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	3,409,884	
10									
11	Total Additions	$438,657,486	$441,172,748	$441,045,636	$443,169,605	$445,981,436	$449,538,933	$435,570,536	
12									
13									
14	Deductions:								
15	Accumulated Depreciaton and Amortization	$108,301,464	$109,042,953	$106,706,991	$107,539,806	$108,423,884	$108,674,244	106,556,928	
16	Accumulated Deferred Income Taxes E/	51,269,218	51,308,951	51,219,546	51,332,575	51,335,804	53,643,699	51,232,944	
17	Unamortized Investment Credit - Pre 1971	0	0	0	0	0	0	0	
18	Customer Deposits	0	0	0	0	0	0	0	
19	Other Deductions:	0	0	0	0	0	0	0	
20	Contributions in Aid of Construction	19,312,199	19,317,767	19,330,342	19,306,281	19,301,032	19,283,950	19,118,913	
21	Customer Advances for Construction	8,341,287	8,309,337	8,620,124	8,579,904	8,737,818	8,508,628	8,167,361	
22	All Other A/	1,156,224	1,859,879	1,542,651	1,418,197	1,770,150	2,083,952	1,620,519	
23	Jasper Highlands Reg. Liab.	815,400	815,400	815,400	815,400	815,400	730,800	808,892	
24	Adjustment Eliminating Capitalized AWWCSC APP CapEx)	67,533	77,181	86,828	96,476	106,124	84,929	55,819	
25									
26									
27	Total Deductions	$189,263,325	$190,731,468	$188,321,882	$189,088,639	$190,490,212	$193,010,202	$187,561,376	
28									
29	Rate Base	$249,394,161	$250,441,280	$252,723,754	$254,080,966	$255,491,224	$256,528,731	$248,009,160	13-Mth Average Rate Base
30								Total	
31	Net Operating Income	$2,098,943	$1,568,454	$1,586,450	$1,829,639	$1,098,839	$285,252	$17,425,761	12 Mths Net Operating Income
32	Adjustments to NOI:								
33	2020 Earnings Test Surcharge Credits							0	
34	Allowance for funds used during construction	21,169	20,101	24,530	28,805	31,052	25,634	226,927	
35	Adjustment to reflect effective federal	0	0	0	0	0	0	0	
36	Income tax rate (debt assigned to parent)	32,114	32,249	32,544	32,719	32,902	33,033	383,998	
37	Interest on customer deposits	0	0	0	0	0	0	0	
38	Incentive Compensation	41,009	40,762	62,232	40,638	40,638	69,566	685,173	
39	Lobbying Expenses	15,481	0	0	14,787	315	655	65,283	
40	Lobbying - Salary	1,119	1,137	1,647	1,895	1,119	1,390	16,512	
41	Labor - Non-recurring							0	
42	Legal - Main Break							0	
43									
44	Adjusted Net Operating Income	$2,209,834	$1,662,704	$1,707,403	$1,948,483	$1,204,866	$415,530	$18,803,654	12 Mths Adjusted Net Operating Income
45									
46									
47	Rate of return B/	10.63%	7.97%	8.11%	9.20%	5.66%	1.94%	7.58%	

Tennessee American Water Company
2022 Reconciliation of Capital Riders
Earnings Test

Line #	July-22	August-22	September-22	October-22	November-22	December-22	13-Mth Average
A/ All Other							
Acquisition adjustment	3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	$3,749,579	
Accounts payable applicable to CWIP	(449,670)	101,291	(33,492)	(268,880)	119,912	414,661	
Unpaid for materials and supplies	(52,937)	71,772	(113,511)	23,215	(12,923)	(78,573)	
Taxes on CIAC-DEF. FIT & SIT	($2,090,748)	(2,062,763)	(2,059,925)	(2,085,717)	(2,086,418)	(2,001,715)	
	$1,156,224	$1,859,879	$1,542,651	$1,418,197	$1,770,150	$2,083,952	
C/ Per order							
Cash working capital Lead Lag Study	$591,674	$591,674	$591,674	$591,674	$591,674	$591,674	
Incidental collection	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	(116,192)	
Average cash	0	0	0	0	0	0	
Other components	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	2,934,402	
Working Capital	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	$3,409,884	
D/ Adjust for Amount Included in Working Capital	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	(301,364)	
E/ Adjust for ADIT Synchronization Between O&M and Rate Base	153,603	153,603	153,603	153,603	153,603	153,603	

Rate of Return - 2022
Authorized Rate of Return
Authorized Adjusted Net Operating Income
Actual 2022 Adjusted Net Operating Income
Above or (Below) Earnings
Gross-up Income Tax Rate
Revenue Requirement

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	24.22%
EDI	1.91%
SEC	9.97%
Subtotal of all Capital Recovery Rider	36.10%
QIIP Annual Reconciliation Percentage	0.82% (I)
EDI Annual Reconciliation Percentage	0.55% (D)
SEC Annual Reconciliation Percentage	- 1.43% (I)
Subtotal of all Capital Recovery Riders	- 0.06%(D)
Total of Capital Recovery Riders and Reconciliation Percentages	36.10% (I)
Offset to Capital Recovery Riders for TCJA savings	-4.32%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-0.23%(I)
PCOP	2.14%

(I) Indicates Increase
(D) Indicates Decrease

STATE OF Tennessee)

COUNTY OF Hamilton)

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

He 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 his knowledge.

Robert C. Lane

Sworn to and subscribed before me
this 25 day of April, 2023.

Kathryn Robinson
Notary Public

My Commission expires: 10/20/2024

Kathryn Robinson
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF HAMILTON

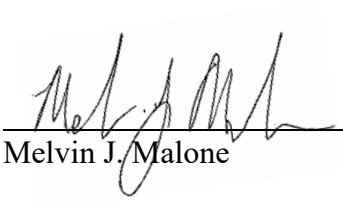
CERTIFICATE OF SERVICE

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

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

Victoria B. Glover, Esq.
Assistant Attorney General
Office of the Tennessee Attorney General
Consumer Advocate Division
P.O. Box 20207
Nashville, TN 37202-0207
Victoria.Glover@ag.tn.gov

This the 25th day of April 2023.



Melvin J. Malone