

April 19, 2024

Electronically Filed in TPUC Docket
Room on April 19, 2024 at 10:58 a.m.

VIA ELECTRONIC FILING

Executive Director Earl Taylor
c/o Ectory Lawless, Docket Room Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243
TPUC.DocketRoom@tn.gov

RE: *Consumer Advocate's Petition to Obtain Information from Tennessee-American Water Company Pertaining to Differing Rates Charged to its Customers Among its Service Areas, TPUC Docket No. 24-00003*

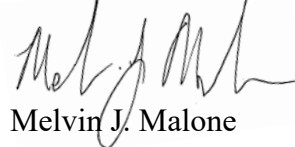
Dear Mr. Taylor:

As a follow-up to our February 16, 2024, responsive letter in the above-referenced matter, please find attached for filing Tennessee-American Water Company's response to the Consumer Advocate Division's request for information.

As required, the original plus four (4) hard copies will follow. 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 Stachowski, Consumer Advocate Division

Tennessee American Water Company
Docket No. 24-00003

Response to Consumer Advocate Requested Information

In responding to question (1)-(10) Tennessee American Water Company ("TAWC") will use the definition of "Service Area" as defined by CAD, however we would view "Service Area" as tariff defined areas. TAWC records activity to Profit Centers, which include one or more Tariff/Service areas. Below is a table reflecting the current TAWC Profit Centers and the corresponding Tariff/Service areas associated with each Profit Center. Information provided is for the 12-month period ending December 31st, 2023 (with the exception of Question 9, which requests a 13-month balance).

Profit Center	Profit Center Description	Tariff/Service Area
2601	TN-Corporate	Multiple
2602	TN-Chattanooga	Chattanooga
2602	TN-Chattanooga	Lookout Mountain
2602	TN-Chattanooga	Lakeview
2603	TN-Suck Creek	Suck Creek
2605	TN-Sequatchie Valley	Whitwell Inside City
2605	TN-Sequatchie Valley	Whitwell Outside City
2606	TN-Jasper Highlands	Jasper Highlands

Assets used exclusively within one Service Area

Question (1)

A segregation of gross plant in service exclusively used in a single service area. This would include an identification of those assets by service area.

Response:

Please refer to the CAD_01_Attachment.

Question (2)

A segregation of Accumulated Depreciation associated with assets exclusively used in a single service area. This would include an identification of those assets by service area.

Response:

Please refer to the CAD_01_Attachment.

Question (3)

A segregation of net plant in service exclusively used in a single service area. This would include an identification of those assets by service area. Identifiable assets used by more than one service area.

Response:

Please refer to the CAD_01_Attachment.

Identifiable assets used by more than one Service Area

Question (4)

A segregation of identifiable gross plant in service used in by multiple service areas. This information includes an identification of those service areas.

Response:

Please refer to the CAD_01_Attachment.

Question (5)

A segregation of identifiable Accumulated Depreciation associated with assets used in by multiple service areas. This information would include an identification of those service areas.

Response:

Please refer to the CAD_01_Attachment.

Question (6)

A segregation of net plant in service associated with assets used in multiple service areas. This information would include an identification of those service areas.

Response:

Please refer to the CAD_01_Attachment.

Unidentifiable Assets

Question (7)

provide the gross plant in service, accumulated depreciation, and net book value of assets, for which the physical location of the underlying asset is unknown.

Response:

TAWC has no unidentified assets.

Please refer to the CAD_01_Attachment for the assets determined by the asset location identified by TAWC property records.

General Assets

Question (8)

Provide the gross plant in service, accumulated depreciation and net book value of assets that service all service areas. An example of such as asset is a billing system, used to issue bills throughout the TAWC service territory.

Response:

Please refer to the CAD_01_Attachment. The TN Corporate Profit center includes assets for services to multiple districts.

Question (9)

Provide the thirteen-month balance of all non-depreciable assets used to provide service to all TAWC service territories. An example of these non-depreciable assets is Materials and Supplies.

Response:

Please refer to the CAD_09_Attachment for Materials and Supplies and CAD_09_Attachment 2 for non-depreciable assets.

Operating and Maintenance Expenses

Question (10)

Provide a general discussion of whether the Company's accounting system is able to identify expenses associated with individual service areas. If possible, identify those costs unique to a specific service area based upon 2023 expenses.

Response:

TAWC identifies expenses associated with the company's profit centers.

Please see CAD_10_Attachment.

Balance as of December 31, 2023

Gross Plant, Accumulated Depreciation, & Net Plant

	12/31/2023	12/31/2023	12/31/2023
TAWC Totals	\$ 472,080,671	\$ 112,114,198	\$ 359,966,473

Line Number	District #	District Name	Account Description	Utility Plant Account	Gross Plant UPIS Balance 12/31/2023	Accumulated Depreciation 12/31/2023	Net Plant 12/31/2023
1	2602	Chattanooga	303300-Land & Land Rights-Pumping	303300	\$73,444	\$0	\$73,444
2	2602	Chattanooga	303400-Land & Land Rights-Treatment	303400	18,009	0	18,009
3	2602	Chattanooga	303500-Land & Land Rights-T&D	303500	55,450	0	55,450
4	2602	Chattanooga	303501-Land-T&D	303501	360,906	0	360,906
5	2602	Chattanooga	303502-Land & Land Rights-T&D ROW	303502	132,294	0	132,294
6	2602	Chattanooga	303600-Land & Land Rights-General	303600	2,661,881	0	2,661,881
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	1,071,442	60,976	1,010,466
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	6,417,399	2,214,665	4,202,734
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	30,162,297	3,790,163	26,372,134
10	2602	Chattanooga	304301-Struct & Imp-Treat-Dpr Paint	304301	2,144,655	3,635,781	(1,491,126)
11	2602	Chattanooga	304310-Struct & Imp-Treatment-Handl	304310	82,442	38,368	44,074
12	2602	Chattanooga	304400-Struct & Imp-T&D	304400	1,634,280	792,588	841,692
13	2602	Chattanooga	304500-Struct & Imp-General	304500	1,966,379	73,765	1,892,614
14	2602	Chattanooga	304600-Struct & Imp-Offices	304600	2,204,741	179,271	2,025,470
15	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	238,445	125,768	112,678
16	2602	Chattanooga	304800-Struct & Imp-Misc	304800	579,371	494,817	84,554
17	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	784,146	166,456	617,690
18	2602	Chattanooga	309000-Supply Mains	309000	1,458,918	(229,689)	1,688,608
19	2602	Chattanooga	310000-Power Generation Equip	310000	856,116	1,160,056	(303,940)
20	2602	Chattanooga	311200-Pump Eqp Electric	311200	5,296,678	2,629,051	2,667,626
21	2602	Chattanooga	311300-Pump Eqp Diesel	311300	92,937	71,209	21,728
22	2602	Chattanooga	311500-Pump Eqp Other	311500	8,650,706	(34,440)	8,685,146
23	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	2,441,670	218,618	2,223,053
24	2602	Chattanooga	320100-WT Equip Non-Media	320100	28,489,021	665,312	27,823,708
25	2602	Chattanooga	320200-WT Equip Filter Media	320200	2,731,702	6,139,122	(3,407,421)
26	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	8,959,587	(552,009)	9,511,595
27	2602	Chattanooga	330003-Tank Repainting	330003	6,741,879	7,316,886	(575,007)
28	2602	Chattanooga	330100-Elevated Tanks & Standpipes	330100	1,966,111	1,308,263	657,849
29	2602	Chattanooga	330200-Ground Level Tanks	330200	1,978,292	(310,290)	2,288,582
30	2602	Chattanooga	330300-Below Ground Tanks	330300	18,648	7,254	11,393
31	2602	Chattanooga	330400-Clearwell	330400	680,784	374,713	306,070
32	2602	Chattanooga	331001-TD Mains Not Classified	331001	3,451,610	525,725	2,925,885
33	2602	Chattanooga	331100-TD Mains 4in & Less	331100	18,763,037	(1,527,975)	20,291,012
34	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	110,750,798	25,741,327	85,009,471
35	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	44,624,458	12,301,213	32,323,245
36	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	5,561,004	440,168	5,120,836
37	2602	Chattanooga	333000-Services	333000	33,048,509	10,647,084	22,401,424
38	2602	Chattanooga	334100-Meters	334100	21,858,542	3,480,357	18,378,186
39	2602	Chattanooga	334110-Meters Bronze Case	334110	7,064,389	5,197,615	1,866,774
40	2602	Chattanooga	334130-Meters Other	334130	162,809	50,286	112,523
41	2602	Chattanooga	334131-Meter Reading Units	334131	81,630	44,179	37,451
42	2602	Chattanooga	334200-Meter Installations	334200	25,801,942	3,881,070	21,920,873

Balance as of December 31, 2023

Gross Plant, Accumulated Depreciation, & Net Plant

	12/31/2023	12/31/2023	12/31/2023
TAWC Totals	\$ 472,080,671	\$ 112,114,198	\$ 359,966,473

Line Number	District #	District Name	Account Description	Utility Plant Account	Gross Plant UPIS Balance 12/31/2023	Accumulated Depreciation 12/31/2023	Net Plant 12/31/2023
43	2602	Chattanooga	335000-Hydrants	335000	13,729,594	3,660,952	10,068,642
44	2602	Chattanooga	339000-Other Plant & Misc Equipment	339000	0	0	0
45	2602	Chattanooga	339200-Other P/E-Supply	339200	222,421	72,683	149,738
46	2602	Chattanooga	339600-Other P/E-CPS	339600	1,512,162	538,226	973,937
47	2602	Chattanooga	340100-Office Furniture & Equip	340100	313,848	(3,327)	317,175
48	2602	Chattanooga	340200-Comp & Periph Equip	340200	1,185,958	117,057	1,068,902
49	2602	Chattanooga	340210-Comp & Periph Mainframe	340210	48,755	98,758	(50,002)
50	2602	Chattanooga	340220-Comp & Periph Personal	340220	600,142	(78,159)	678,302
51	2602	Chattanooga	340230-Comp & Periph Other	340230	920,984	(181,370)	1,102,354
52	2602	Chattanooga	340240-Comp & Periph Capital Lease	340240	22,168	6,650	15,518
53	2602	Chattanooga	340300-Computer Software	340300	10,584,232	854,087	9,730,145
54	2602	Chattanooga	340310-Comp Software Mainframe	340310	18,452	424,934	(406,482)
55	2602	Chattanooga	340315-Comp Software Spec Depr Rat	340315	122,088	80,992	41,096
56	2602	Chattanooga	340320-Comp Software Personal	340320	13,993	47,125	(33,132)
57	2602	Chattanooga	340330-Comp Software Other	340330	729,293	86,602	642,691
58	2602	Chattanooga	340400-Data Handling Equipment	340400	7,642	11,056	(3,414)
59	2602	Chattanooga	340500-Other Office Equipment	340500	0	0	0
60	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	5,853,608	3,350,464	2,503,144
61	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	2,921,451	4,744,591	(1,823,140)
62	2602	Chattanooga	341300-Trans Equip Autos	341300	816,886	1,062,272	(245,387)
63	2602	Chattanooga	341400-Trans Equip Other	341400	762,148	561,781	200,367
64	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	1,229,254	407,355	821,899
65	2602	Chattanooga	344000-Laboratory Equipment	344000	136,564	100,593	35,971
66	2602	Chattanooga	345000-Power Operated Equipment	345000	262,640	256,772	5,868
67	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	584,782	33,742	551,040
68	2602	Chattanooga	346190-Remote Control & Instrument	346190	1,494,336	371,330	1,123,006
69	2602	Chattanooga	346200-Comm Equip Telephone	346200	0	0	0
70	2602	Chattanooga	347000-Misc Equipment	347000	821,898	50,278	771,620
71	2602	Chattanooga	348000-Other Tangible Property	348000	17,776	4,633	13,143
72			Chattanooga Total :		<u>\$437,052,432</u>	<u>\$107,797,797</u>	<u>\$329,254,635</u>
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Balance as of December 31, 2023

Gross Plant, Accumulated Depreciation, & Net Plant

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Line Number	District #	District Name	Account Description	Utility Plant Account	Gross Plant UPIS Balance 12/31/2023	Accumulated Depreciation 12/31/2023	Net Plant 12/31/2023
75	2603	Suck Creek	304100-Struct & Imp-Supply	304100	20,271	1,500	18,771
76	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	285,110	94,978	190,132
77	2603	Suck Creek	304500-Struct & Imp-General	304500	50,970	1,565	49,404
78	2603	Suck Creek	304800-Struct & Imp-Misc	304800	9,216	91	9,125
79	2603	Suck Creek	306000-Lake, River & Other Intakes	306000	207,671	65,290	142,380
80	2603	Suck Creek	311200-Pump Eqp Electric	311200	5,350	1,206	4,145
81	2603	Suck Creek	311500-Pump Eqp Other	311500	121,809	(334)	122,144
82	2603	Suck Creek	320100-WT Equip Non-Media	320100	365,920	6,048	359,872
83	2603	Suck Creek	320200-WT Equip Filter Media	320200	10,898	35,192	(24,294)
84	2603	Suck Creek	330000-Dist Reservoirs & Standpipes	330000	3,628	(115)	3,742
85	2603	Suck Creek	330003-Tank Repainting	330003	0	0	0
86	2603	Suck Creek	330100-Elevated Tanks & Standpipes	330100	238,916	96,689	142,226
87	2603	Suck Creek	331001-TD Mains Not Classified	331001	160,062	39,040	121,023
88	2603	Suck Creek	331100-TD Mains 4in & Less	331100	57,255	(8,978)	66,233
89	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	242,059	59,319	182,739
90	2603	Suck Creek	331300-TD Mains 10in to 16in	331300	5,605	1,419	4,186
91	2603	Suck Creek	333000-Services	333000	109,855	19,203	90,652
92	2603	Suck Creek	334100-Meters	334100	22,797	2,347	20,450
93	2603	Suck Creek	334110-Meters Bronze Case	334110	34,453	19,371	15,082
94	2603	Suck Creek	334131-Meter Reading Units	334131	2,224	656	1,568
95	2603	Suck Creek	334200-Meter Installations	334200	10,658	409	10,249
96	2603	Suck Creek	334300-Meter Vaults	334300	1,868	(1,226)	3,094
97	2603	Suck Creek	335000-Hydrants	335000	33,378	8,875	24,502
98	2603	Suck Creek	339000-Other Plant & Misc Equipment	339000	0	0	0
99	2603	Suck Creek	340100-Office Furniture & Equip	340100	4,275	(47)	4,322
100	2603	Suck Creek	340200-Comp & Periph Equip	340200	57,055	4,878	52,176
101	2603	Suck Creek	340220-Comp & Periph Personal	340220	1,062	(187)	1,248
102	2603	Suck Creek	340230-Comp & Periph Other	340230	6,896	(551)	7,447
103	2603	Suck Creek	341100-Trans Equip Lt Duty Trks	341100	40,571	41,040	(468)
104	2603	Suck Creek	341400-Trans Equip Other	341400	3,715	1,977	1,739
105	2603	Suck Creek	343000-Tools,Shop,Garage Equip	343000	2,006	1,551	455
106	2603	Suck Creek	344000-Laboratory Equipment	344000	14,524	7,476	7,048
107	2603	Suck Creek	345000-Power Operated Equipment	345000	9,292	7,742	1,550
108	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	42,153	3,198	38,955
109	2603	Suck Creek	346190-Remote Control & Instrument	346190	81,481	25,014	56,467
110	2603	Suck Creek	346200-Comm Equip Telephone	346200	1,970	(907)	2,877
111	2603	Suck Creek	347000-Misc Equipment	347000	32,418	1,751	30,667
112			Suck Creek Total :		\$2,297,390	\$535,481	\$1,761,909
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Balance as of December 31, 2023

Gross Plant, Accumulated Depreciation, & Net Plant

	12/31/2023	12/31/2023	12/31/2023
TAWC Totals	\$ 472,080,671	\$ 112,114,198	\$ 359,966,473

Line Number	District #	District Name	Account Description	Utility Plant Account	Gross Plant UPIS Balance 12/31/2023	Accumulated Depreciation 12/31/2023	Net Plant 12/31/2023
115	2605	Sequatchie	303300-Land & Land Rights-Pumping	303300	35,138	0	35,138
116	2605	Sequatchie	303500-Land & Land Rights-T&D	303500	90,316	0	90,316
117	2605	Sequatchie	304100-Struct & Imp-Supply	304100	2,035,998	54,904	1,981,094
118	2605	Sequatchie	304200-Struct & Imp-Pumping	304200	1,336,247	943,612	392,635
119	2605	Sequatchie	304300-Struct & Imp-Treatment	304300	171,649	32,187	139,462
120	2605	Sequatchie	304400-Struct & Imp-T&D	304400	91,288	19,469	71,820
121	2605	Sequatchie	304500-Struct & Imp-General	304500	138,857	1,657	137,199
122	2605	Sequatchie	306000-Lake, River & Other Intakes	306000	1,747,216	9,784	1,737,432
123	2605	Sequatchie	311200-Pump Eqp Electric	311200	786,459	595,893	190,566
124	2605	Sequatchie	311500-Pump Eqp Other	311500	180,903	(941)	181,844
125	2605	Sequatchie	311520-Pump Eqp-SOS & Pumping	311520	284,566	15,981	268,585
126	2605	Sequatchie	320100-WT Equip Non-Media	320100	458,196	7,134	451,062
127	2605	Sequatchie	320200-WT Equip Filter Media	320200	11,727	25,321	(13,594)
128	2605	Sequatchie	330000-Dist Reservoirs & Standpipes	330000	276,910	(2,593)	279,504
129	2605	Sequatchie	330003-Tank Repainting	330003	0	0	0
130	2605	Sequatchie	330100-Elevated Tanks & Standpipes	330100	5,300	3,903	1,397
131	2605	Sequatchie	330200-Ground Level Tanks	330200	499,863	(269,089)	768,952
132	2605	Sequatchie	331001-TD Mains Not Classified	331001	159,862	6,912	152,949
133	2605	Sequatchie	331100-TD Mains 4in & Less	331100	965,376	(227,402)	1,192,778
134	2605	Sequatchie	331200-TD Mains 6in to 8in	331200	3,919,958	589,169	3,330,789
135	2605	Sequatchie	331300-TD Mains 10in to 16in	331300	1,145,271	32,788	1,112,483
136	2605	Sequatchie	333000-Services	333000	888,295	66,864	821,431
137	2605	Sequatchie	334100-Meters	334100	873,467	212,426	661,041
138	2605	Sequatchie	334110-Meters Bronze Case	334110	14,019	8,101	5,918
139	2605	Sequatchie	334131-Meter Reading Units	334131	12,278	1,118	11,160
140	2605	Sequatchie	334200-Meter Installations	334200	276,229	19,955	256,274
141	2605	Sequatchie	334300-Meter Vaults	334300	80,884	(32,008)	112,893
142	2605	Sequatchie	335000-Hydrants	335000	349,002	50,804	298,198
143	2605	Sequatchie	339600-Other P/E-CPS	339600	141,797	81,390	60,407
144	2605	Sequatchie	340100-Office Furniture & Equip	340100	2,273	(1)	2,274
145	2605	Sequatchie	340200-Comp & Periph Equip	340200	134,115	11,677	122,437
146	2605	Sequatchie	340220-Comp & Periph Personal	340220	2,580	(17)	2,596
147	2605	Sequatchie	340230-Comp & Periph Other	340230	2,033	(162)	2,195
148	2605	Sequatchie	340300-Computer Software	340300	3,503	98	3,404
149	2605	Sequatchie	341100-Trans Equip Lt Duty Trks	341100	704,983	217,579	487,404
150	2605	Sequatchie	341200-Trans Equip Hvy Duty Trks	341200	138,857	250,476	(111,619)
151	2605	Sequatchie	341400-Trans Equip Other	341400	122,940	68,833	54,107
152	2605	Sequatchie	343000-Tools,Shop,Garage Equip	343000	73,357	18,448	54,908
153	2605	Sequatchie	344000-Laboratory Equipment	344000	20,496	16,639	3,857
154	2605	Sequatchie	345000-Power Operated Equipment	345000	107,556	92,057	15,499
155	2605	Sequatchie	346100-Comm Equip Non-Telephone	346100	164,542	9,410	155,131
156	2605	Sequatchie	346190-Remote Control & Instrument	346190	285,584	71,362	214,221
157	2605	Sequatchie	347000-Misc Equipment	347000	30,981	1,573	29,409
158	2605	Sequatchie	348000-Other Tangible Property	348000	2,963	383	2,580
159			Sequatchie Total :		<u>\$18,773,832</u>	<u>\$3,005,695</u>	<u>\$15,768,137</u>
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161							

	12/31/2023	12/31/2023	12/31/2023
TAWC Totals	\$ 472,080,671	\$ 112,114,198	\$ 359,966,473

Line Number	District #	District Name	Account Description	Utility Plant Account	Gross Plant UPIS Balance 12/31/2023	Accumulated Depreciation 12/31/2023	Net Plant 12/31/2023
162	2606	Jasper	304200-Struct & Imp-Pumping	304200	371,956	34,899	337,057
163	2606	Jasper	304500-Struct & Imp-General	304500	109,493	3,150	106,343
164	2606	Jasper	306000-Lake, River & Other Intakes	306000	12,093	633	11,460
165	2606	Jasper	311200-Pump Eqp Electric	311200	24,140	2,419	21,721
166	2606	Jasper	330100-Elevated Tanks & Standpipes	330100	715,793	117,623	598,170
167	2606	Jasper	330300-Below Ground Tanks	330300	21,221	3,002	18,219
168	2606	Jasper	331001-TD Mains Not Classified	331001	5,214,227	256,280	4,957,947
169	2606	Jasper	331100-TD Mains 4in & Less	331100	163,281	(647)	163,928
170	2606	Jasper	331200-TD Mains 6in to 8in	331200	1,408,455	25,762	1,382,694
171	2606	Jasper	333000-Services	333000	215,958	4,484	211,474
172	2606	Jasper	334100-Meters	334100	176,332	19,251	157,082
173	2606	Jasper	334200-Meter Installations	334200	56,680	1,594	55,085
174	2606	Jasper	334300-Meter Vaults	334300	11,377	(4,110)	15,487
175	2606	Jasper	335000-Hydrants	335000	172,489	7,700	164,789
176	2606	Jasper	346100-Comm Equip Non-Telephone	346100	3,910	274	3,636
177	2606	Jasper	347000-Misc Equipment	347000	85,693	2,440	83,253
178				Jasper Total :	\$8,763,098	\$474,752	\$8,288,346
179							
180							
181	2601	Corporate	304500-Struct & Imp-General	304500	91,087	3,145	87,942
182	2601	Corporate	340100-Office Furniture & Equip	340100	38,808	(157)	38,965
183	2601	Corporate	340200-Comp & Periph Equip	340200	803,127	18,997	784,130
184	2601	Corporate	340220-Comp & Periph Personal	340220	26,973	(1,230)	28,202
185	2601	Corporate	340300-Computer Software	340300	3,992,080	270,777	3,721,303
186	2601	Corporate	340330-Comp Software Other	340330	117,024	10,054	106,970
187	2601	Corporate	346100-Comm Equip Non-Telephone	346100	106,691	6,708	99,983
188	2601	Corporate	346200-Comm Equip Telephone	346200	12,654	(8,156)	20,810
189	2601	Corporate	347000-Misc Equipment	347000	5,475	335	5,140
191				Corporate Total :	\$5,193,918	\$300,473	\$4,893,445
192							

G/L Account	Account Name	Profit Center	Profit Center Name	12/31/2022	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023
15110000	Inventory - Plant Material	AWTR/2602	TN-Chattanooga	\$1,404,284	\$1,409,607	\$1,337,987	\$1,597,949	\$1,572,542	\$1,631,871	\$1,647,520	\$1,638,631	\$1,197,915	\$780,007	\$782,107	\$811,108	\$818,331
		AWTR/2603	TN-Suck Creek	2,993	2,993	2,993	3,035	3,102	1,549	1,549	2,947	1,550	1,949	3,266	3,266	2,396
		AWTR/2605	TN-Sequatchie Valley	203,072	229,534	252,783	254,496	253,758	239,360	269,885	261,462	265,077	264,471	264,721	265,835	254,260
		AWTR/2606	TN-Jasper Highlands	5,177	4,148	4,148	4,148	3,980	3,980	3,980	3,980	3,980	3,980	4,537	9,231	9,231
		Total		1,615,526	1,646,283	1,597,911	1,859,629	1,833,381	1,876,759	1,922,933	1,907,019	1,468,521	1,050,408	1,054,631	1,089,439	1,084,218
15130000	Inventory - Chemicals	AWTR/2602	TN-Chattanooga	305,686	341,152	308,482	318,501	307,344	316,220	318,120	271,055	290,646	357,216	248,456	315,911	268,018
		AWTR/2603	TN-Suck Creek	704	1,184	895	880	752	846	696	1,011	1,462	1,222	1,078	1,369	1,186
		AWTR/2605	TN-Sequatchie Valley	6,809	6,774	6,843	5,615	7,126	6,248	7,792	7,541	11,583	10,802	5,824	8,231	10,375
		Total		313,199	349,110	316,220	324,996	315,222	323,314	326,608	279,607	303,691	369,239	255,359	325,510	279,579
15140000	Inventory - Other Materials & Supplies	AWTR/2601	TN-Corporate	7,708	41,956	33,642	34,732	78,362	161,169	120,025	38,381	40,368	44,327	0	0	2,577
		Total		7,708	41,956	33,642	34,732	78,362	161,169	120,025	38,381	40,368	44,327	0	0	2,577
[-] AW0120	Materials and supplies	AWTR/2601	TN-Corporate	7,708	41,956	33,642	34,732	78,362	161,169	120,025	38,381	40,368	44,327	0	0	2,577
		AWTR/2602	TN-Chattanooga	1,709,970	1,750,759	1,646,469	1,916,451	1,879,886	1,948,090	1,965,640	1,909,686	1,488,560	1,137,223	1,030,564	1,127,018	1,086,349
		AWTR/2603	TN-Suck Creek	3,697	4,177	3,888	3,915	3,853	2,395	2,244	3,958	3,012	3,172	4,344	4,635	3,581
		AWTR/2605	TN-Sequatchie Valley	209,881	236,308	259,625	260,112	260,884	245,608	277,677	269,003	276,661	275,273	270,545	274,065	264,635
		AWTR/2606	TN-Jasper Highlands	5,177	4,148	4,148	4,148	3,980	3,980	3,980	3,980	3,980	3,980	4,537	9,231	9,231
		Total		\$1,936,433	\$2,037,349	\$1,947,773	\$2,219,357	\$2,226,964	\$2,361,242	\$2,369,566	\$2,225,008	\$1,812,580	\$1,463,974	\$1,309,990	\$1,414,949	\$1,366,374

[illegible]

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
51010000	Purchased Water		8,000	37,727	131,026	699	177,451
AW01155	Purchased water		8,000	37,727	131,026	699	177,451
51510000	Purchased Power - Natural Account	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply		5,362	404	24,707		30,472
51510012	Purchased Power - Pumping		2,502,157	8,735		89,945	2,600,837
51510013	Purchased Power - Water Treatment		87,734				87,734
51510014	Purchased Power - Transmission & Distribution		43,642				43,642
51510016	Purchased Power - Admin & General	(1,894,612)		472		1,119	(1,893,020)
51520000	Fuel for Power Production		1,597		376	178	2,151
AW01154	Fuel and power	(1,894,612)	2,640,492	9,611	25,083	91,242	871,816
51800000	Chemicals		2,433,238	2,489		69,561	2,505,288
AW01156	Chemicals		2,433,238	2,489		69,561	2,505,288
51110000	Waste Disposal		296,836	10,063		381,780	688,679
AW01157	Waste disposal		296,836	10,063		381,780	688,679
AW01126	Production costs	(1,894,612)	5,378,566	59,889	156,109	543,282	4,243,234
50100000	Labor Natural Account	1,251,668	1,875,409	8,279	14,901	182,172	3,332,429
50100001	Labor Expense Accrual	2,818	(3,450)	(62)	224	(1,779)	(2,249)
50101200	Labor Oper Pumping		1,186,634	227		1,446	1,188,307
50101300	Labor Oper Water Treatment					216,492	216,492
50101420	Labor Oper Trans & Distr - Meter		732,757			1,853	734,610
50101510	Labor Oper Customer Acctg - Meter Read		344,553			10,755	355,308
50101600	Labor Oper Admin & General	84,610	731,908	73,437	5,805	34,016	929,777
50102100	Labor Maint Source of Supply					41	41
50102200	Labor Maint Pumping					9,325	9,325
50102300	Labor Maint Water Treatment					34,026	34,026
50102400	Labor Maint Transmission & Distribution		123		23,165	92,096	115,384
50102420	Labor Maint Transmssn & Distr - Mains		209,626				209,626
50102430	Labor Maint Transmssn & Distr - Service		201,686			8,883	210,568
50102440	Labor Maint Transmssn & Distr - Hydrants		164,936			57	164,994
50109900	Labor Capitalized Credits	(1,242,021)	(1,297,795)	(8,217)	(15,124)	(98,557)	(2,661,714)
50110000	Labor Non-scheduled Overtime - Natural Account	511	534,438	474	5,495	20,917	561,836
50111200	Labor Oper Non-scheduled Overtime- P		97,826			550	98,376
50111300	Labor Oper Non-scheduled Overtime- WT					20,905	20,905
50111420	Labor Oper Non-scheduled Overtime- TD Meter		33,162				33,162
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read		8,613			320	8,933
50111600	Labor Oper Non-scheduled Overtime- AG		25,658	2,083			27,740
50112200	Labor Maint Non-scheduled Overtime- P					92	92
50112300	Labor Maint Non-scheduled Overtime- WT					1,498	1,498
50112400	Labor Maint Non-scheduled Overtime- TD				2,249	15,690	17,939
50112420	Labor Maint Non-scheduled Overtime- TD Mains		14,879				14,879
50112430	Labor Maint Non-scheduled Overtime- TD Service		17,458			293	17,751
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant		21,662				21,662
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(511)	(534,438)	(474)	(5,495)	(20,917)	(561,836)
50120000	Labor Overtime - Natural Account		859		490	35	1,383
50121200	Labor Oper Scheduled Overtime-P		13,229				13,229
50121300	Labor Oper Scheduled Overtime-WT					9,232	9,232
50121420	Labor Oper Scheduled Overtime-TD Meter		655				655
50121600	Labor Oper Scheduled Overtime-AG		4,546				4,546
50122400	Labor Maint Scheduled Overtime-TD				402	361	763
50122420	Labor Maint Scheduled Overtime-TD Mains		0				0
50129900	Labor Scheduled Overtime- Capitalized Credits		(859)		(490)	(35)	(1,383)
50171000	Annual Performance Plan	329,462	202,100	3,048	1,639	21,892	558,141
50171100	Annual Performance Plan Cap Credits	(46,066)	(48,176)	(304)	(562)	(3,659)	(98,766)
50171800	Compensation Expense - RSU/PSU	132,001					132,001
AW01158	Salaries and wages	512,473	4,538,001	78,491	32,699	557,999	5,719,662
50610000	Pension Expense	19,263	115,734	1,579	981	12,287	149,844
50610100	Pension Capitalized Credits	(23,119)	(34,097)	(162)	(392)	(2,233)	(60,002)
AW01159	Pension expense	(3,856)	81,637	1,417	589	10,054	89,842
50510000	OPEB Expense	7,046	45,301	619	384	4,814	58,164
50510100	OPEB Capitalized Credits	(13,337)	(13,335)	(63)	(153)	(879)	(27,767)
50550000	Group Insurance Expense	103,744	1,409,361	5,582	8,413	95,284	1,622,383
50550100	Group Insurance Capitalized Credits	(174,338)	(417,066)	(1,452)	(3,625)	(17,593)	(614,075)
50560000	Health Savings Account Expense	5,056	4,436				9,492
AW01160	Group insurance expense	(71,829)	1,028,697	4,686	5,019	81,625	1,048,197
50421000	401k Expense	45,370	169,050	1,219	1,682	21,494	238,814
50421100	401k Expense Cap Credits	(41,578)	(46,015)	(314)	(654)	(4,086)	(92,647)
50422000	Defined Contribution Expense	59,114	243,688	3,275	2,460	29,252	337,789
50422100	Defined Contribution Plan Exp Cap Credits	(54,022)	(62,781)	(420)	(951)	(4,999)	(123,172)
50423000	Employee Stock Purchase Plan Expense		11,311				11,311
50426000	Retiree Medical Expense	2,046	26,588	5		29	28,668
50426100	Retiree Medical Expense Cap Credits	(2,043)	(7,899)				(9,943)
50450000	Other Welfare - Natural Account	0	0				0
50450012	Other Welfare - Pumping		10,000				10,000
50450016	Other Welfare - Admin & General	7,744	33,680				41,424
50451000	Employee Awards	927	4,268				5,196
50452000	Employee Physical Exams	99	4,056			390	4,545
50456000	Tuition Aid	3,120	12,817				15,937
50457000	Training	13,194	10,038			2,297	25,528
50458000	Referral Bonus		1,421				1,421
AW01161	Other benefits	33,971	410,221	3,765	2,537	44,378	494,871
AW01127	Employee-related costs	470,758	6,058,556	88,358	40,843	694,056	7,352,572

Tennessee American Water Company
Docket No. 24-00003
2023 Income Statement by Profit Center

CAD_10_Attachment

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
53401000	AWWSC Services - Labor OPEX	3,720,898					3,720,898
53401100	AWWSC Services - Pension OPEX	84,395					84,395
53401200	AWWSC Services - Group Insurance OPEX	389,750					389,750
53401300	AWWSC Services - Other Benefits OPEX	246,277					246,277
53401400	AWWSC Services - Contracted Services OPEX	741,245					741,245
53401500	AWWSC Services - Office Supplies OPEX	405,876					405,876
53401700	AWWSC Services - Rents OPEX	125,486					125,486
53401800	AWWSC Services Customer Accounting OPEX	1,071,722					1,071,722
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	362,360					362,360
53402100	AWWSC Services - Other O&M Expense OPEX	386,471					386,471
53402200	AWWSC Services - Depr & Amort OPEX	380,539					380,539
53402300	AWWSC Services - General Taxes OPEX	260,099					260,099
53402400	AWWSC Services - Net Interest OPEX	(34,903)					(34,903)
53402600	AWWSC Services - Income Taxes OPEX	(5,599)					(5,599)
53481000	AWWSC Services - Labor CAPX	0	0				0
53481100	AWWSC Services - Pension CAPX	0	0				0
53481200	AWWSC Services - Group Insurance CAPX	0	0				0
53481300	AWWSC Services - Other Benefits CAPX	0	0				0
53481400	AWWSC Services - Contracted Services CAPX	0	0				0
53481500	AWWSC Services - Office Supplies CAPX	0	0				0
53481700	AWWSC Services - Rents CAPX	0	0				0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0					0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0				0
53482300	AWWSC Services - General Taxes CAPX	0	0				0
53482400	AWWSC Services - Net Interest CAPX	0					0
AW01185	Service Company Costs	8,134,614	0				8,134,614
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0
53110016	Contract Svc-Eng - Admin & General	10,046					10,046
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	13,985	85				14,070
53150013	Contract Svc-Other - Water Treatment		189				189
53150014	Contract Svc-Other - Transmission & Distribution		419,502				419,502
53150015	Contract Svc-Other - Customer Accounting		151				151
53150016	Contract Svc-Other - Admin & General	98,552	142,414			1,184	242,150
53152000	Contract Svc-Lab Testing - Water Treatment		3,994				3,994
53154000	Contract Services - Audit Fees		82,010				82,010
53155000	Contract Services - Legal	218,189	0				218,189
AW01162	Contracted services	340,772	648,345	0	0	1,184	990,301
52532000	Electricity - Natural Account		0			0	0
52532013	Electricity - Water Treatment		33,017				33,017
52532014	Electricity - Transmission & Distribution		17,297				17,297
52532016	Electricity - Admin & General					2,356	2,356
52546000	Grounds Keeping - Natural Account		0	0	0	0	0
52546016	Grounds Keeping - Admin & General		70,134	5,810	2,550	22,880	101,374
52548000	Heating Oil/Gas - Natural Account		0			0	0
52548011	Heating Oil/Gas - Source of Supply					141	141
52548013	Heating Oil/Gas - Water Treatment		24,294				24,294
52548014	Heating Oil/Gas - Transmission & Distribution		7,501				7,501
52548016	Heating Oil/Gas - Admin & General					127	127
52550000	Janitorial - Natural Account	0	0			0	0
52550012	Janitorial - Pumping					105	105
52550013	Janitorial - Water Treatment					47	47
52550014	Janitorial - Transmission & Distribution		213				213
52550016	Janitorial - Admin & General	186	47,486			2,541	50,212
52571000	Security Service - Natural Account	0					0
52571011	Security Service - Source of Supply	50,627					50,627
52578000	Trash Removal - Natural Account	0	0			0	0
52578011	Trash Removal - Source of Supply		1,329				1,329
52578014	Trash Removal - Transmission & Distribution		3,451				3,451
52578016	Trash Removal - Admin & General	113	4,089			1,465	5,666
52583000	Water & WW - Natural Account		0				0
52583014	Water & WW - Transmission & Distribution		2,246				2,246
52583016	Water & WW - Admin & General		7,328				7,328
AW01187	Building Maintenance and Services	50,925	218,384	5,810	2,550	29,660	307,330
52574000	Telephone - Natural Account	0	0	0		0	0
52574013	Telephone - Water Treatment		16,982				16,982
52574014	Telephone - Transmission & Distribution		11,523				11,523
52574016	Telephone - Admin & General	45,687	156,690	8,127		4,394	214,897
52574100	Cell Phone - Natural Account	0	0	0		0	0
52574111	Cell Phone - Source of Supply		473				473
52574114	Cell Phone - Transmission & Distribution		771			(73)	697
52574115	Cell Phone - Customer Accounting		(1,430)				(1,430)
52574116	Cell Phone - Admin & General	2,959	31,889	162		4,411	39,420
52574200	Data Lines - Admin & General	892	450			407	1,749
52574300	Wireless - Service First - Natural Account	0	0			0	0
52574314	Wireless - Service First-Transmission&Distribution					238	238
52574316	Wireless - Service First - Admin & General	4,252	22,104			2,597	28,953
AW01188	Telecommunication expenses	53,791	239,452	8,288		11,973	313,503

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
52562500	Overnight Shipping - Natural Account	0	0			0	0
52562511	Overnight Shipping - Source of Supply		22				22
52562513	Overnight Shipping - Water Treatment		289				289
52562516	Overnight Shipping - Admin & General	90	7,531			36	7,657
52566000	Postage - Natural Account	0	0			0	0
52566016	Postage - Admin & General	29	462			4	495
52566700	Printing	4,407	229			113	4,748
AW01189	Postage, printing and stationary	4,525	8,533			153	13,211
52510000	Bank Service Charges - Natural Account	0					0
52510016	Bank Service Charges - Admin & General	0					0
52512500	Books & Publications		5,500				5,500
52526100	Credit Line Fees Interco	53,061	(1,506)				51,555
52562000	Office & Admin Supplies - Natural Account	0	0	0		0	0
52562011	Office & Admin Supplies - Source of Supply	34	115			108	258
52562013	Office & Admin Supplies - Water Treatment					246	246
52562014	Office & Admin Supplies - Transmsn & Distr		4,532				4,532
52562016	Office & Admin Supplies - Admin & General	719	16,171	74		7,583	24,547
52571500	Software Licenses	13,985	11,448				25,433
52582000	Uniforms - Natural Account	0	0	0		0	0
52582012	Uniforms - Pumping		4,189				4,189
52582013	Uniforms - Water Treatment		64	154		328	546
52582014	Uniforms - Transmission & Distribution		11,050			363	11,413
52582015	Uniforms - Customer Accounting		1,841				1,841
52582016	Uniforms - Admin & General	186	21,071			7,129	28,385
52599800	PCard Undistributed	1,389					1,389
52801000	Capital Purchases Clearing		0				0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0
52801500	Dev Funded Const Clearing		0				0
52805100	Indirect Overhead RWIP Clearing		0	0	0	0	0
AW01163	Office supplies and services	69,373	74,475	228	0	15,758	159,833
52534000	Employee Expenses	22,875	29,461	0		336	52,672
52534200	Conferences & Registration	6,491	4,226			495	11,212
52535000	Meals Deductible	9,066	29,376			3,488	41,930
52535100	Meals Non-Deductible	0	63				63
52567000	Relocation Expenses	503	89,975				90,478
AW01130	Employee related expense travel & entertainme	38,934	153,101	0		4,319	196,355
52000000	M & S (O&M) - Natural Account	0	2,413	0	0	0	2,413
52001100	M & S Oper - Source of Supply	99		1,422		769	2,291
52001200	M & S Oper - Pumping		4,899			162	5,061
52001300	M & S Oper - Water Treatment		68,715	43		3,097	71,855
52001400	M & S Oper - Transmission & Distribution		146,467	21		882	147,370
52001500	M & S Oper - Customer Accounting		4,087				4,087
52001600	M & S Oper - Admin - General	23,045	55,093		(101)	4,255	82,292
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	225					225
52501200	Misc Oper - Pumping		516				516
52501300	Misc Oper - Water Treatment		380			725	1,105
52501400	Misc Oper - Transmission & Distribution		22,152				22,152
52501600	Misc Oper - Admin & General	15,057	30,308	136		9,934	55,434
52514700	Community Partnerships	81,563					81,563
52514900	Customer Education	46,632	14,305				60,937
52514901	Customer Education Communication - Reg	22,337					22,337
52514903	Customer Education Communication - Issues	1,120					1,120
52514905	Customer Education Communication - Printed	978					978
52515001	Community Relations - Specialty	20,636	163				20,799
52522000	Community Relations	22					22
52524000	Co Dues/Membership Deductible	51,644	19,549			419	71,611
52549500	Inventory Physical Write-off Scrap	15,065	8,371				23,436
52554500	Lab Supplies	0	49,136	5,885		7,415	62,435
52564000	Penalties Nondeductible	53					53
52568000	Research & Development		17,177				17,177
52579000	Trustee Fees	2,507					2,507
52585000	Discounts Available	(124,825)					(124,825)
52586000	PO Small Price Differences - within tolerance	97					97
AW01166	Miscellaneous expenses	156,255	443,730	7,507	(101)	27,657	635,049
54110000	Rents-Real Property - Natural Account	0	0				0
54110016	Rents-Real Property - Admin & General	(360)	7,197				6,837
54140000	Rents-Equipment - Natural Account		0				0
54140014	Rents-Equipment - Transmission & Distribution		1,592				1,592
AW01165	Rents	(360)	8,789				8,429

G/L Account	G/L Account Name	Profit Center					Total
		AWTR/2601 TN-Corporate	AWTR/2602 TN-Chattanooga	AWTR/2603 TN-Suck Creek	AWTR/2606 TN-Jasper Highlands	AWTR/2605 TN-Sequatchie Valley	
55000000	Transportation (O&M) - Natural Account	(445,156)	1,580,417	5,246	3,363	318,015	1,461,886
55000012	Transportation Oper - Pumping		5,190				5,190
55000014	Transportation Oper - Transmission & Distribution		49,216			13,281	62,497
55000015	Transportation Oper - Customer Accounting		11,150				11,150
55000016	Transportation Oper - Admin & General	667	7,205			2,563	10,435
55000022	Transportation Maint - Pumping		24				24
55000024	Transportation Maint - Transmission & Distribution		251			150	401
55000026	Transportation Maint - Admin & General		1,078				1,078
55000100	Transportation Capitalized Credits	(79,392)	(1,302,159)	(559)	(1,363)	(284,025)	(1,667,498)
55010100	Transportation Lease Costs	1,546	34,241			(2,029)	33,757
55010200	Transportation Lease Fuel	2,069	227,039			24,742	253,850
55010300	Transportation Lease Maint	702	257,167			6,563	264,433
55010500	Transportation - Reimburse Non-AW Vehicle Use	0	1,281				1,281
AW01164	Transportation	(519,564)	872,102	4,688	2,000	79,259	438,484
AW01128	Operating supplies and services	194,651	2,666,912	26,521	4,449	169,964	3,062,496
57010000	Uncollectible Accounts Exp - Natural Account	0	0				0
57010015	Uncollectible Accounts Exp - Customer Accounting	514,654	(113,663)				400,990
57010016	Uncollectible Accounts Exp - Admin & General	(18,330)					(18,330)
AW01168	Uncollectible accounts expense	496,324	(113,663)				382,661
52501500	Misc Oper - Customer Accounting	(310)					(310)
52510015	Bank Service Charges - Customer Accounting	86,070					86,070
52520000	Collection Agencies	(1,077)					(1,077)
AW01170	Customer accounting, other	84,683					84,683
55110000	Insurance Vehicle		18,933				18,933
55710000	Insurance General Liability		830,941				830,941
55711000	Insurance Casualty Reserve		117,011				117,011
55720000	Insurance Workers Compensation	(44,502)	93,339	535	332	4,156	53,861
55720100	Insurance WC Capitalized Credits	(7,887)	(11,764)	(58)	(133)	(707)	(20,549)
55730000	Insurance Other		12,066				12,066
55740000	Insurance Property		254,969				254,969
AW01171	Insurance other than group	(52,389)	1,315,495	477	198	3,450	1,267,232
62002100	M&S Maint - Source of Supply		564			934	1,498
62002200	M&S Maint - Pumping		86,998	1,062	282	331	88,673
62002300	M&S Maint - Water Treatment		37,253	1,244		13,539	52,036
62002400	M&S Maint - Transmission & Distribution		166,867		85	15,262	182,214
62002600	M&S Maint - Admin & General		5,473			2,629	8,102
62502100	Misc Maint - Source of Supply		4,712				4,712
62502200	Misc Maint - Pumping		10,045			2,210	12,255
62502300	Misc Maint - Water Treatment		4,617			352	4,968
62502400	Misc Maint - Transmission & Distribution		(161)			1,461	1,300
62502440	Misc Maint - Transmission & Distribution - Hydrant		328				328
62502600	Misc Maint - Admin & General	0	16,824			0	16,824
62520700	Misc Maint Paving/Backfill		334,603	0		3,880	338,484
62520800	Misc Maint Permits - Natural Account	0	0			0	0
62520824	Misc Maint Permits - Transmission & Distribution		19,017			401	19,418
63110026	Contract Svc-Eng Maint - Admin & General		46,714	450	225	10,225	57,614
63150022	Contract Svc-Other Maint - Pumping		57,604				57,604
63150023	Contract Svc-Other Maint - Water Treatment		59,779	8,658		10,117	78,553
63150024	Contract Svc-Other Maint - Transmission & Distr		55,067			4,771	59,838
63150026	Contract Svc-Other Maint - Admin & General	0	112,208			123,024	235,232
AW01129	Maintenance supplies and services	0	1,018,510	11,414	592	189,135	1,219,651
52801200	Capital Accrual Clearing	0	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0					0
AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0
88101000	Capital Movements - UP	330,156	22,269,925	48,766	211,168	950,011	23,810,025
88106000	Capital Movements - CCNC	2,324,400	4,395,605	31,055	5,406	3,207,928	9,964,394
88107000	Capital Movements - CWIP	(732,308)	5,050,627	345	(32,569)	731,908	5,018,003
88108020	Capital Movements - UP - A/D - Salvage		(53,477)				(53,477)
88252100	Capital Movements - ADV NT		(604,074)				(604,074)
88252170	Capital Movements - ADV NT WIP		(917,763)				(917,763)
88252200	Capital Movements - ADV Tax		363,399				363,399
88252270	Capital Movements - ADV Tax WIP		82,552				82,552
88257000	Capital Movements - Cost of Removal		3,888,362	13,236	8,161	123,518	4,033,276
88257100	Capital Movements - RWIP		(163,418)	(319)	(195)	109,668	(54,264)
88271100	Capital Movements - CIAC NT		(318,222)				(318,222)
88271170	Capital Movements - CIAC NT WIP		(660,436)				(660,436)
88271200	Capital Movements - CIAC Tax		(128,593)				(128,593)
88271270	Capital Movements - CIAC Tax WIP		96,592				96,592
88900000	Capital Movements - Settlement	(1,922,249)	(33,301,078)	(93,083)	(191,970)	(5,123,033)	(40,631,412)
AW01174	Capital movements	0	0	0	0	0	0
AW01111	Operation and maintenance expense	7,434,030	16,324,375	186,660	202,191	1,599,887	25,747,143

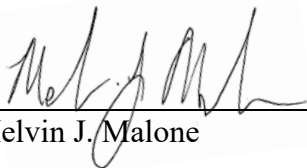
G/L Account	G/L Account Name	AWTR/2601	AWTR/2602	Profit Center AWTR/2603	AWTR/2606	AWTR/2605	Total
		TN-Corporate	TN-Chattanooga	TN-Suck Creek	TN-Jasper Highlands	TN-Sequatchie Valley	
68011000	Depreciation Exp - UPIS General		10,177,320				10,177,320
68011100	Depreciation Expense - Vehicles	(1,164,802)	2,523,690	13,777	8,709	108,924	1,490,299
68011110	Depreciation Expense -Capitalized Credits	(220,395)	(307,402)	(1,507)	(3,503)	(18,657)	(551,463)
68012000	Depreciation Exp - Amort CIAC Tax		(70,251)				(70,251)
68012500	Depreciation Exp - Amort CIAC Nontax		(232,451)				(232,451)
AW01132	Depreciation	(1,385,197)	12,090,906	12,270	5,206	90,267	10,813,453
68258000	Amortization - Reg Asset		1,116				1,116
AW01133	Amortization		1,116				1,116
68311000	Removal Costs - ARO/Net Neg Salvage		858,323				858,323
68312000	Removal Costs - Net Negative Salvage CIAC Tax		(6,190)				(6,190)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax		(30,126)				(30,126)
AW01134	Removal costs, net		822,007				822,007
AW01112	Depreciation and amortization	(1,385,197)	12,914,029	12,270	5,206	90,267	11,636,575
68520000	Property Taxes		3,901,685				3,901,685
68532000	FUTA	694	3,423	52	29	372	4,571
68532100	FUTA Cap Credits	(651)	(753)	(1)	(11)	(101)	(1,518)
68533000	FICA	101,949	482,862	6,450	3,934	54,804	649,999
68533100	FICA Cap Credits	(93,426)	(134,025)	(647)	(1,572)	(8,951)	(238,621)
68535000	SUTA	7,264	1,235	15	8	105	8,627
68535100	SUTA Cap Credits	(218)	(326)	(0)	(3)	(29)	(576)
68543000	Other Taxes and Licenses	835,732					835,732
68544000	Gross Receipts Tax		985,923				985,923
68545000	Utility Reg Assessment		243,452				243,452
AW01113	General taxes	851,344	5,483,475	5,869	2,385	46,201	6,389,275
AW01108	Operating expenses, net	6,900,178	34,721,879	204,799	209,782	1,736,355	43,772,992

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:

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This the 19th day of April 2024.



Melvin J. Malone