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March 29, 2024

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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

RE: *Tennessee-American Water Company's 2024 Incremental Capital Recovery Rider Tariff Petition, Docket No. 24-00011*

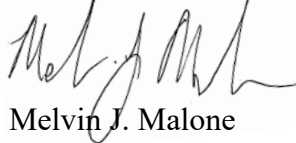
Dear Chairman Hilliard:

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

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
Victoria Glover, Consumer Advocate Division
Vance Broemel, Consumer Advocate Division

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86855396.v1

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

IN RE:

**TENNESSEE-AMERICAN WATER
COMPANY’S 2024 INCREMENTAL
CAPITAL RECOVERY RIDER TARIFF
PETITION**

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DOCKET NO. 24-00011

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

Tennessee-American Water Company (“TAWC”), by and through counsel, hereby submits its Responses to the First Set of 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. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

1-1. Source & Support. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 16:8-10. Specifically refer to the 687 miles of cast iron and galvanized main remaining on the TAWC system. Provide the mileage of cast iron and galvanized main broken out by system. For purposes of this request, systems would be those that are referenced in the File <TAWC Workpaper_Billing Determinants - Jan 2023 - Dec 2023>.

RESPONSE:

In responding to DR 1-1 TAW will use the definition of “systems” as defined by CAD, however we would view these “systems” as tariff defined areas.

Area	Miles of Cast Iron	Miles of Galvanized
Chattanooga	604.5 miles	26.9 miles
Lookout Mtn	22.4 miles	3.7 miles
Lakeview	20.3 miles	2.5 miles
Suck Creek	0 miles	0 miles
Jasper Highlands	0 miles	0 miles
Whitwell inside city	0.3 miles	1.7 miles
Whitwell outside city	0 miles	4.1 miles

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

1-2. Identification. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 16. Identify the total number of galvanized and cast-iron main breaks by system. For purposes of this request, systems would be those that are referenced in the File <TAWC Workpaper_Billing Determinants - Jan 2023 - Dec 2023>.

RESPONSE:

In responding to DR 1-2 TAW will use the definition of “systems” as defined by CAD, however we would view these “systems” as tariff defined areas.

These are the total number of galvanized and cast-iron main breaks for January 1, 2023 – December 31, 2023.

Chattanooga: 204

Lookout Mtn: 4

Lakeview: 7

Suck Creek: 0

Jasper Highlands: 0

Whitwell inside city: 4

Whitwell outside city: 0

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

- 1-3. Source & Support. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 11-12. Provide the miles of Main by system, split into two categories:
- a. Total miles of Main; and
 - b. Miles of Main 50 years old or greater.

RESPONSE:

In responding to DR 1-3 TAW will use the definition of “systems” as defined by CAD, however we would view these “systems” as tariff defined areas.

Area	Total main	Main 50 years old or greater
Chattanooga:	1,226.4 miles	568.5 miles
Lookout Mtn:	38.8 miles	19.5 miles
Lakeview:	31.4 miles	19.5 miles
Suck Creek:	14.3 miles	0 miles
Jasper Highlands:	34.3 miles	0 miles
Whitwell inside city:	28.4 miles	8.5 miles
Whitwell outside city:	95.8 miles	52.5 miles

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

1-4. Source & Support. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 11-12. Provide the number of service lines by service area split into two categories:

- a. Total number of Service Lines; and
- b. Number of Service lines 50 years old or greater.

RESPONSE:

Area	Total	Older than 50 yrs
Chattanooga:	82574	63315
Lookout Mtn:	1500	294
Lakeview:	1854	1497
Suck Creek:	247	0
Jasper Highlands:	457	0
Whitwell inside city:	2291	2218
Whitwell outside city:	950	668

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

1-5. Confirmation and Identification. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 11, Table TAWC Net Rider Capex 2014-2023. Respond to the following:

- a. Confirm that the Company's non-rider-qualifying capital expenditures may be determined by summing all expenditures listed on the schedule attached as the last page of Mr. Stout's testimony that is not identified with a reference to QIIP, SEC or EDI. If this is not confirmed, identify the total 2023 capital expenditures that are not eligible for the capital rider calculation; and
- b. Identify the Company's capital expenditure budget for 2024, split between the following categories:
 - i. QIIP;
 - ii. EDI;
 - iii. SEC; and
 - iv. Non-Qualifying capital expenditures.

RESPONSE:

- a. TAW confirms that the Company's non-rider qualifying capital expenditure may be determined by summing all expenditures listed on this schedule.
- b. Below is the capital expenditure budget for 2024:
 - a. QIIP: \$15,631,164
 - b. EDI: \$3,519,580
 - c. SEC: \$10,190,177
 - d. Non-Qualifying capital expenditures: \$7,059,152

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-6. Source & Support. Provide a copy of the Company's Chart of Accounts in effect as of
December 31, 2023.

RESPONSE:

Please refer to TAW_R_CADDR06_Attachment for the Company's Chart of Accounts in effect
as of December 31, 2023.

Tennessee American Water Company
Docket No. 24-00011
CAD 1.06

TAW_R_CADDR06_Attachment

Account Number	Account Description	Alternative Account No.
10130100	10130100 UPIS - Organization	B3011
10130200	10130200 UPIS - Franchises	B3021
10130320	10130320 UPIS - Land & Land Rights - Source of Supply	B3032
10130322	10130322 UPIS - Land & Land Rights - Source of Supply ROW	B3032
10130330	10130330 UPIS - Land & Land Rights - Pumping	B3032
10130332	10130332 UPIS - Land & Land Rights - Pumping ROW	B3032
10130340	10130340 UPIS - Land & Land Rights - Water Treatment	B3033
10130342	10130342 UPIS - Land & Land Rights - Water Treatment ROW	B3033
10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	B3034
10130352	10130352 UPIS - Land & Land Rights - T&D ROW	B3034
10130360	10130360 UPIS - Land & Land Rights - Admin & General	B3035
10130362	10130362 UPIS - Land & Land Rights - Admin & General ROW	B3035
10130410	10130410 UPIS - Struct & Imp - Source of Supply	B3042
10130420	10130420 UPIS - Struct & Imp - Pumping	B3042
10130430	10130430 UPIS - Struct & Imp - Water Treatment	B3043
10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	B3044
10130450	10130450 UPIS - Struct & Imp - Admin & General	B3045
10130500	10130500 UPIS - Collect & Impounding	B3052
10130600	10130600 UPIS - Lake & River & Other	B3062
10130700	10130700 UPIS - Wells & Springs	B3072
10130800	10130800 UPIS - Infiltration Galleries	B3082
10130900	10130900 UPIS - Supply Mains	B3092
10131000	10131000 UPIS - Power Generation Equipment	B3102
10131020	10131020 UPIS - Boiler Plant Equipment	B3112
10131110	10131110 UPIS - Pumping Equipment - Steam	B3112
10131120	10131120 UPIS - Pumping Equipment - Electric	B3112
10131130	10131130 UPIS - Pumping Equipment - Diesel	B3112
10131140	10131140 UPIS - Pumping Equipment - Hydraulic	B3112
10131150	10131150 UPIS - Pumping Equipment - Other	B3112
10131152	10131152 UPIS - Pumping Equipment - Source of Supply	B3112
10131153	10131153 UPIS - Pumping Equipment - Water Treatment	B3112
10131154	10131154 UPIS - Pumping Equipment - Transmission & Distrib	B3112
10132010	10132010 UPIS - Water Treatment Equipment	B3203
10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	B3304
10133100	10133100 UPIS - Transmission & Distribution Mains	B3314
10133200	10133200 UPIS - Fire Mains	B3314
10133300	10133300 UPIS - Services	B3334
10133410	10133410 UPIS - Meters	B3344
10133420	10133420 UPIS - Meter Installations	B3344
10133500	10133500 UPIS - Hydrants	B3354
10133600	10133600 UPIS - Backflow Prevention	B3334
10133910	10133910 UPIS - Other P/E - Intangible	B3391
10133920	10133920 UPIS - Other P/E - Source of Supply	B3392
10133930	10133930 UPIS - Other P/E - Water Treatment	B3393
10133950	10133950 UPIS - Other P/E - Transmission & Distribution	B3394
10134010	10134010 UPIS - Office Furniture & Equipment	B3405
10134100	10134100 UPIS - Transportation Equipment	B3415
10134200	10134200 UPIS - Stores Equipment	B3425
10134300	10134300 UPIS - Tools-Shop-Garage Equipment	B3435
10134400	10134400 UPIS - Laboratory Equipment	B3445

Tennessee American Water Company
Docket No. 24-00011
CAD 1.06

TAW_R_CADDR06_Attachment

Account Number	Account Description	Alternative Account No.
10134500	10134500 UPIS - Power Operated Equipment	B3455
10134600	10134600 UPIS - Communication Equipment	B3465
10134700	10134700 UPIS - Misc Equipment	B3475
10134800	10134800 UPIS - Other Tangible Property	B3485
10135100	10135100 UPIS - WW Organization	B3511
10135200	10135200 UPIS - WW Franchises	B3521
10135220	10135220 UPIS - WW Other Intangible	B3521
10135320	10135320 UPIS - WW Land & Land Rights - Coll	B3532
10135322	10135322 UPIS - Land & Land Rights - Coll ROW	B3532
10135330	10135330 UPIS - WW Land & Land Rights - SPP	B3533
10135332	10135332 UPIS - Land & Land Rights - Pumping ROW	B3533
10135340	10135340 UPIS - WW Land & Land Rights - TDP	B3534
10135342	10135342 UPIS - Land & Land Rights - TDP ROW	B3534
10135350	10135350 UPIS - WW Land & Land Rights - General	B3535
10135352	10135352 UPIS - Land & Land Rights - General ROW	B3535
10135420	10135420 UPIS - WW Struct & Imp - Coll	B3542
10135430	10135430 UPIS - WW Struct & Imp - SPP	B3543
10135440	10135440 UPIS - WW Struct & Imp - TDP	B3544
10135450	10135450 UPIS - WW Struct & Imp - General	B3545
10135520	10135520 UPIS - WW Pwr Gen Equipment - Col	B3713
10135530	10135530 UPIS - WW Pwr Gen Equipment - SPP	B3713
10135540	10135540 UPIS - WW Pwr Gen Equipment - TDP	B3713
10135550	10135550 UPIS - WW Pwr Gen Equipment - RWT	B3713
10135560	10135560 UPIS - WW Pwr Gen Equipment - RWD	B3713
10136000	10136000 UPIS - WW Collection Sewers	B3602
10136110	10136110 UPIS - WW Collecting Mains	B3612
10136200	10136200 UPIS - WW Special Coll Struct	B3622
10136300	10136300 UPIS - WW Services Sewer	B3632
10136400	10136400 UPIS - WW Flow Measuring Device	B3642
10136500	10136500 UPIS - WW Flow Measuring Install	B3652
10137000	10137000 UPIS - WW Receiving Wells	B3703
10137110	10137110 UPIS - WW Pump Equipment - Elect	B3713
10137120	10137120 UPIS - WW Pump Equipment - Oth Pwr	B3713
10138000	10138000 UPIS - WW - Transmission & D244Distribution Equip	B3804
10138100	10138100 UPIS - WW Plant Sewers	B3814
10138200	10138200 UPIS - WW Outfall Sewer Line	B3824
10138910	10138910 UPIS - WW Oth Plant & Misc Equipment	B3891
10138920	10138920 UPIS - WW Oth Plant & Misc Equipment - Coll	B3892
10138930	10138930 UPIS - WW Oth Plant & Misc Equipment - SPP	B3893
10138940	10138940 UPIS - WW Oth Plant & Misc Equipment - TDP	B3894
10139000	10139000 UPIS - WW Office Furniture	B3905
10139100	10139100 UPIS - WW Transportation Equipment	B3915
10139200	10139200 UPIS - WW Stores Equipment	B3925
10139300	10139300 UPIS - WW Tool Shop & Garage	B3935
10139400	10139400 UPIS - WW Laboratory Equipment	B3945
10139500	10139500 UPIS - WW Power Operated Equipment	B3955
10139600	10139600 UPIS - WW Communication Equipment	B3965
10139700	10139700 UPIS - WW Misc Equipment	B3975
10139800	10139800 UPIS - WW Other Tangible PI	B3985
10190000	10190000 Reg Asset-AFUDC-Debt	B101

Tennessee American Water Company
Docket No. 24-00011
CAD 1.06

TAW_R_CADDR06_Attachment

Account Number	Account Description	Alternative Account No.
10230100	10230100 Leased - Organization	B3011
10230320	10230320 Leased - Land & Land Rights - Source of Supply	B3032
10230330	10230330 Leased - Land & Land Rights - Pumping	B3032
10230340	10230340 Leased - Land & Land Rights - Water Treatment	B3033
10230350	10230350 Leased - Land & Land Rights - Transmission & Distr	B3034
10230360	10230360 Leased - Land & Land Rights - Admin & General	B3035
10230410	10230410 Leased - Struct & Imp - Source of Supply	B3042
10230420	10230420 Leased - Struct & Imp - Pumping	B3042
10230430	10230430 Leased - Struct & Imp - Water Treatment	B3043
10230440	10230440 Leased - Struct & Imp - Transmission & Distrib	B3044
10230450	10230450 Leased - Struct & Imp - Admin & General	B3045
10230500	10230500 Leased - Collect & Impounding	B3052
10230600	10230600 Leased - Lake - River & Other	B3062
10230900	10230900 Leased - Supply Mains	B3092
10231000	10231000 Leased - Power Generation Equipment	B3102
10231120	10231120 Leased - Pump Equipment Electric	B3112
10232010	10232010 Leased - WT Equipment	B3203
10233000	10233000 Leased - Distribution Reservoirs & Standpipes	B3304
10233100	10233100 Leased - TD Mains	B3314
10233300	10233300 Leased - Services	B3334
10233410	10233410 Leased - Meters	B3344
10233420	10233420 Leased - Meter Installations	B3344
10233500	10233500 Leased - Hydrants	B3354
10233950	10233950 Leased - Other P/E - Transmission & Distribution	B3394
10234010	10234010 Leased - Office Furniture & Equipment	B3405
10234100	10234100 Leased - Transportation Equipment	B3415
10234200	10234200 Leased - Stores Equipment	B3425
10234300	10234300 Leased - Tools-Shop-Garage Equipment	B3435
10234400	10234400 Leased - Laboratory Equipment	B3445
10234500	10234500 Leased - Power Operated Equipment	B3455
10234600	10234600 Leased - Comm Equipment Not Class	B3465
10234700	10234700 Leased - Misc Equipment	B3475
10300000	10300000 Property Held Future	B103
10400000	10400000 Utility Plant Purchased or Sold	B104
10630100	10630100 CCNC Organization	B3011
10630200	10630200 CCNC Franchises	B3021
10630320	10630320 CCNC Land & Land Rights - Source of Supply	B3032
10630322	10630322 CCNC Land & Land Rights - Source of Supply ROW	B3032
10630330	10630330 CCNC Land & Land Rights - Pumping	B3032
10630332	10630332 CCNC Land & Land Rights - Pumping ROW	B3032
10630340	10630340 CCNC Land & Land Rights - Water Treatment	B3033
10630342	10630342 CCNC Land & Land Rights - Water Treatment ROW	B3033
10630350	10630350 CCNC Land & Land Rights - Transmssn & Distr	B3034
10630352	10630352 CCNC Land & Land Rights - T&D ROW	B3034
10630360	10630360 CCNC Land & Land Rights - Adm & Gen	B3035
10630362	10630362 CCNC Land & Land Rights - Admin & General ROW	B3035
10630410	10630410 CCNC Struct & Imp - Source of Supply	B3042
10630420	10630420 CCNC Struct & Imp - Pumping	B3042
10630430	10630430 CCNC Struct & Imp - Water Treatment	B3043
10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	B3044

Tennessee American Water Company
Docket No. 24-00011
CAD 1.06

TAW_R_CADDR06_Attachment

Account Number	Account Description	Alternative Account No.
10630450	10630450 CCNC Struct & Imp - Admin & General	B3045
10630500	10630500 CCNC Collect & Impounding	B3052
10630600	10630600 CCNC Lake - River & Other	B3062
10630700	10630700 CCNC Wells & Springs	B3072
10630800	10630800 CCNC Infiltration Galleries	B3082
10630900	10630900 CCNC Supply Mains	B3092
10631000	10631000 CCNC Power Generation Equipment	B3102
10631020	10631020 CCNC Boiler Plant Equipment	B3112
10631110	10631110 CCNC Pumping Equipment - Steam	B3112
10631120	10631120 CCNC Pumping Equipment - Electric	B3112
10631130	10631130 CCNC Pumping Equipment - Diesel	B3112
10631140	10631140 CCNC Pumping Equipment - Hydraulic	B3112
10631150	10631150 CCNC Pumping Equipment - Other	B3112
10631152	10631152 CCNC Pumping Equipment - Source of Supply	B3112
10631153	10631153 CCNC Pumping Equipment - Water Treatment	B3112
10631154	10631154 CCNC Pumping Equipment - Transmssn & Distr	B3112
10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	B3203
10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	B3304
10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	B3314
10633200	10633200 CCNC Fire Mains	B3314
10633300	10633300 CCNC Services	B3334
10633410	10633410 CCNC Meters	B3344
10633420	10633420 CCNC Meter Installations	B3344
10633500	10633500 CCNC Hydrants	B3354
10633600	10633600 CCNC Backflow Prevention	B3334
10633910	10633910 CCNC Other P/E Intangible	B3391
10633920	10633920 CCNC Other P/E - Source of Supply	B3392
10633930	10633930 CCNC Other P/E - Water Treatment	B3393
10633950	10633950 CCNC Other P/E - Transmission & Distribution	B3394
10634010	10634010 CCNC Office Furniture & Equipment	B3405
10634100	10634100 CCNC Transportation Equipment Not Classified	B3415
10634200	10634200 CCNC Stores Equipment	B3425
10634300	10634300 CCNC Tools-Shop-Garage Equipment	B3435
10634400	10634400 CCNC Laboratory Equipment	B3445
10634500	10634500 CCNC Power Operated Equipment	B3455
10634600	10634600 CCNC Communication Equipment	B3465
10634700	10634700 CCNC Misc Equipment	B3475
10634800	10634800 CCNC Other Tangible Property	B3485
10635320	10635320 CCNC WW Land & Land Rights - Coll	B3532
10635322	10635322 CCNC Land & Land Rights - Coll ROW	B3532
10635330	10635330 CCNC WW Land & Land Rights - SPP	B3533
10635332	10635332 CCNC Land & Land Rights - Pumping ROW	B3533
10635340	10635340 CCNC WW Land & Land Rights - TDP	B3534
10635342	10635342 CCNC Land & Land Rights - TDP ROW	B3534
10635350	10635350 CCNC WW Land & Land Rights - Gen	B3535
10635352	10635352 CCNC Land & Land Rights - General ROW	B3535
10635420	10635420 CCNC WW Struct & Imp - Coll	B3542
10635430	10635430 CCNC WW Struct & Imp - SPP	B3543
10635440	10635440 CCNC WW Struct & Imp - TDP	B3544
10635450	10635450 CCNC WW Struct & Imp - Gen	B3545

Tennessee American Water Company
Docket No. 24-00011
CAD 1.06

TAW_R_CADDR06_Attachment

Account Number	Account Description	Alternative Account No.
10635520	10635520 CCNC WW Power Gen Equipment - Col	B3713
10635530	10635530 CCNC WW Power Gen Equipment - SPP	B3713
10635540	10635540 CCNC WW Power Gen Equipment - TDP	B3713
10635550	10635550 CCNC WW Power Gen Equipment - RWT	B3713
10635560	10635560 CCNC WW Power Gen Equipment - RWD	B3713
10636000	10636000 CCNC WW Collection Sewers	B3602
10636110	10636110 CCNC WW Collecting Mains	B3612
10636200	10636200 CCNC WW Special Coll Stru	B3622
10636300	10636300 CCNC WW Services Sewer	B3632
10636400	10636400 CCNC WW Flow Measuring De	B3642
10636500	10636500 CCNC WW Flow Measuring In	B3652
10637000	10637000 CCNC WW Receiving Wells	B3703
10637110	10637110 CCNC WW Pump Equipment - Elect	B3713
10637120	10637120 CCNC WW Pump Equipment - Oth Pwr	B3713
10638000	10638000 CCNC WW TD Equipment	B3804
10638100	10638100 CCNC WW Plant Sewers	B3814
10638200	10638200 CCNC WW Outfall Sewer Line	B3824
10638910	10638910 CCNC WW Oth Plant & Misc Equipment	B3891
10638920	10638920 CCNC WW Oth Plant & Misc Eq - Coll	B3892
10638930	10638930 CCNC WW Oth Plant & Misc Eq - SPP	B3893
10638940	10638940 CCNC WW Oth Plant & Misc Eq - TDP	B3894
10639000	10639000 CCNC WW Office Furniture	B3905
10639100	10639100 CCNC WW Transportation Equipment	B3915
10639200	10639200 CCNC WW Stores Equipment	B3925
10639300	10639300 CCNC WW Tool Shop & Garage Equip	B3935
10639400	10639400 CCNC WW Laboratory Equipment	B3945
10639500	10639500 CCNC WW Power Operated Equip	B3955
10639600	10639600 CCNC WW Communication Equip	B3965
10639700	10639700 CCNC WW Misc Equipment	B3975
10639800	10639800 CCNC WW Other Tangible Pl	B3985
10700000	10700000 CWIP	B105
10780000	10780000 CWIP - Workbasket Accrual	B105
10780100	10780100 CWIP - Backhoe Clearing	B105
10780110	10780110 CWIP - Eng Clearing Dist Overhead	B105
10780120	10780120 CWIP - Eng Clearing Eng Overhead	B105
10780130	10780130 CWIP - Management Study - AMR	B105
10780140	10780140 CWIP - Management Study - Pipe	B105
10780150	10780150 CWIP - Interdistrict Clearing	B105
10780160	10780160 CWIP - Suspended CWIP Reserve	B105
10780170	10780170 CWIP-T&I Indirect OH Clearing	B105
10790000	10790000 CWIP - Capital Settlement Clearing	B105
10801000	10801000 Accum Depreciation - Utility Plant in Service	B1081
10802000	10802000 Accum Depreciation - Salvage/Scrap	B1081
10803000	10803000 Accum Depreciation - Asset Sale	B1081
10804000	10804000 Accum Depreciation - Original Cost	B1081
10810000	10810000 Accum Depreciation - Reg Asset	B1081
10820000	10820000 Accum Depreciation - Utility Plant Leased to Othrs	B1082
10830000	10830000 Accum Depreciation - Property Held for Future Use	B1083
10840000	10840000 Accum Amortization - Utility Plant in Service	B1101
10850000	10850000 Accum Amortization - Utility Plant Capital Lease	B1101

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10860000	10860000 Accum Depreciation - Regulatory Acquisition Adjs	B1101
11410000	11410000 UPAA - Above The Line	B114
11415000	11415000 UPAA - Above The Line - Accum Amortization	B115
11420000	11420000 UPAA - Above The Line Depreciation	B114
11425000	11425000 UPAA - Above The Line Depr - Accum Depreciation	B115
11430000	11430000 UPAA - Neg Post 1/1/06	B114
11435000	11435000 UPAA - Neg Post 1/1/06 - Accum Amortization	B115
11441000	11441000 Regulatory Acquisition Adjustment - Water	B114
11442000	11442000 Regulatory Acquisition Adjustment - Waste Water	B114
12110000	12110000 Non-Utility Property - Land	B121
12120000	12120000 Non-Utility Property - Buildings	B121
12130003	12130003 Non-Utility Property - Capital Lease 3yr	B121
12130004	12130004 Non-Utility Property - Capital Lease 4yr	B121
12130005	12130005 Non-Utility Property - Capital Lease 5yr	B121
12130007	12130007 Non-Utility Property - Capital Lease 7yr	B121
12130010	12130010 Non-Utility Property - Capital Lease 10yr	B121
12130015	12130015 Non-Utility Property - Capital Lease 15yr	B121
12140000	12140000 Non-Utility Property - Leasehold Improvement	B121
12150000	12150000 Non-Utility Property - Other 10 Yr	B121
12150010	12150010 Non-Utility Property - Other 5yr	B121
12150020	12150020 Non-Utility Property - Other 7yr	B121
12150030	12150030 Non-Utility Property - Other 4 Yr	B121
12150040	12150040 Non-Utility Property - Other Hardware	B121
12150050	12150050 Non-Utility Property - Other Software	B121
12150080	12150080 Non-Utility Property - Other Enterprise	B121
12180000	12180000 Non-Utility Property - CWIP	B121
12200000	12200000 Non-Utility Property - Accum Depreciation	B122
12210000	12210000 Non-Utility Property - Accum Amortization Cap Lse	B122
13112000	13112000 PNC AWK - Main	B1312
13112001	13112001 PNC AWK - Outbound Wire	B1312
13112002	13112002 PNC AWK - Outbound ACH	B1312
13112003	13112003 PNC AWK - Outbound Check	B1312
13112004	13112004 PNC AWK - Inbound Wires & ACH	B1312
13112017	13112017 PNC AWK - Misc Debits/Credits	B1312
13112100	13112100 PNC AWR - Main	B1312
13112101	13112101 PNC AWR - Outbound Wire	B1312
13112102	13112102 PNC AWR - Outbound ACH	B1312
13112103	13112103 PNC AWR - Outbound Check	B1312
13112104	13112104 PNC AWR - Inbound Wires & ACH	B1312
13112116	13112116 PNC AWR - NSF Return Payments	B1312
13112117	13112117 PNC AWR - Misc Debits/Credits	B1312
13112400	13112400 PNC Pennvest - Main	B1312
13112401	13112401 PNC Pennvest - Outbound Wire	B1312
13112402	13112402 PNC Pennvest - Outbound ACH	B1312
13112404	13112404 PNC Pennvest - Inbound Wires & ACH	B1312
13112417	13112417 PNC Pennvest - Misc Debits/Credits	B1312
13112500	13112500 PNC Investment IL - Main	B1312
13112501	13112501 PNC Investment IL - Outbound Wire	B1312
13112502	13112502 PNC Investment IL - Outbound ACH	B1312
13112504	13112504 PNC Investment IL - Inbound Wires & ACH	B1312

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13112517	13112517 PNC Investment IL - Misc Debits/Credits	B1312
13112700	13112700 PNC VA - Main	B1312
13112701	13112701 PNC VA - Main - Outbound Wire	B1312
13112702	13112702 PNC VA - Main - Outbound ACH	B1312
13112717	13112717 PNC VA - Main - Misc Debits/Credits	B1312
13112800	13112800 PNC WV Green Metering - Main	B1312
13112801	13112801 PNC WV Green Metering - Outbound Wire	B1312
13112802	13112802 PNC WV Green Metering - Outbound ACH	B1312
13112804	13112804 PNC WV Green Metering - Inbound Wires & ACH	B1312
13112817	13112817 PNC WV Green Metering - Misc Debits/Credits	B1312
13115100	13115100 PNC ETown Corporate - Main	B1312
13115101	13115101 PNC ETown Corporate - Outbound Wire	B1312
13115102	13115102 PNC ETown Corporate - Outbound ACH	B1312
13115103	13115103 PNC ETown Corporate - Outbound Check	B1312
13115104	13115104 PNC ETown Corporate - Inbound Wires & ACH	B1312
13115116	13115116 PNC ETown Corporate - NSF Return Payments	B1312
13115117	13115117 PNC ETown Corporate - Misc Debits/Credits	B1312
13115700	13115700 PNC ETown Properties - Main	B1312
13115701	13115701 PNC ETown Properties - Outbound Wire	B1312
13115702	13115702 PNC ETown Properties - Outbound ACH	B1312
13115703	13115703 PNC ETown Properties - Outbound Check	B1312
13115704	13115704 PNC ETown Properties - Inbound Wires & ACH	B1312
13115716	13115716 PNC ETown Properties - NSF Return Payments	B1312
13115717	13115717 PNC ETown Properties - Misc Debits/Credits	B1312
13118000	13118000 PNC Laurel Oak Properties - Main	B1312
13118001	13118001 PNC Laurel Oak Properties - Outbound Wire	B1312
13118002	13118002 PNC Laurel Oak Properties - Outbound ACH	B1312
13118003	13118003 PNC Laurel Oak Properties - Outbound Check	B1312
13118004	13118004 PNC Laurel Oak Properties - Inbound Wires & ACH	B1312
13118016	13118016 PNC Laurel Oak Properties - NSF Return Payments	B1312
13118017	13118017 PNC Laurel Oak Properties - Misc Debits/Credits	B1312
13118500	13118500 PNC ACUS Corp/Ashbrook - Main (Closed early 2012)	B1312
13119000	13119000 PNC Thames Water Holding Inc - Main	B1312
13119001	13119001 PNC Thames Water Holding Inc - Outbound Wire	B1312
13119002	13119002 PNC Thames Water Holding Inc - Outbound ACH	B1312
13119003	13119003 PNC Thames Water Holding Inc - Outbound Check	B1312
13119004	13119004 PNC Thames Water Holding Inc - Inbound Wires & ACH	B1312
13119016	13119016 PNC Thames Water Holding Inc - NSF Return Payments	B1312
13119017	13119017 PNC Thames Water Holding Inc - Misc Debits/Credits	B1312
13119100	13119100 PNC TWNA - Main	B1312
13119101	13119101 PNC TWNA - Outbound Wire	B1312
13119102	13119102 PNC TWNA - Outbound ACH	B1312
13119103	13119103 PNC TWNA - Outbound Check	B1312
13119104	13119104 PNC TWNA - Inbound Wires & ACH	B1312
13119116	13119116 PNC TWNA - NSF Return Payments	B1312
13119117	13119117 PNC TWNA - Misc Debits/Credits	B1312
13120000	13120000 BNYM - Concentration	B1312
13120001	13120001 BNYM-Conc - Outbound Wire	B1312
13120004	13120004 BNYM-Conc - Inbound Wires & ACH	B1312
13120005	13120005 BNYM-Conc - ZBA Activity	B1312

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13120006	13120006 BNYM-Conc - Customer Direct Debit	B1312
13120007	13120007 BNYM-Conc - Customer ACH	B1312
13120008	13120008 BNYM-Conc - Customer Lockbox	B1312
13120009	13120009 BNYM-Conc - Online Resources Credit Corp	B1312
13120010	13120010 BNYM-Conc - First Tech	B1312
13120011	13120011 BNYM-Conc - FiServ (fka CheckFree)	B1312
13120012	13120012 BNYM-Conc - Penn Credit	B1312
13120013	13120013 BNYM-Conc - E-Return - Mellon	B1312
13120014	13120014 BNYM-Conc - E-Return - Online Resource Ck Conv	B1312
13120015	13120015 BNYM-Conc - Customer Accts Receiv Ck Conversion	B1312
13120016	13120016 BNYM-Conc - NSF Return Payments	B1312
13120017	13120017 BNYM-Conc - Misc Debits/Credits	B1312
13120100	13120100 BNYM Pass thru-IL	B1312
13120101	13120101 BNYM Pass thru-IL - Outbound Wire	B1312
13120104	13120104 BNYM Pass thru-IL - Inbound Wires & ACH	B1312
13120106	13120106 BNYM Pass thru-IL - Customer Direct Debit	B1312
13120107	13120107 BNYM Pass thru-IL - Customer ACH	B1312
13120108	13120108 BNYM Pass thru-IL - Customer Lockbox	B1312
13120109	13120109 BNYM Pass thru-IL - Online Resources Credit Corp	B1312
13120110	13120110 BNYM Pass thru-IL - First Tech	B1312
13120111	13120111 BNYM Pass thru-IL - FiServ (fka CheckFree)	B1312
13120112	13120112 BNYM Pass thru-IL - Penn Credit	B1312
13120113	13120113 BNYM Pass thru-IL - E-Return - Mellon	B1312
13120114	13120114 BNYM Pass thru-IL - E-Return - Online Rsrc Ck Conv	B1312
13120115	13120115 BNYM Pass thru-IL - Customer A/R Ck Conversion	B1312
13120116	13120116 BNYM Pass thru-IL - NSF Return Payments	B1312
13120117	13120117 BNYM Pass thru-IL - Misc Debits/Credits	B1312
13120200	13120200 BNYM Pass thru-NJ	B1312
13120201	13120201 BNYM Pass thru-NJ - Outbound Wire	B1312
13120204	13120204 BNYM Pass thru-NJ - Inbound Wires & ACH	B1312
13120206	13120206 BNYM Pass thru-NJ - Customer Direct Debit	B1312
13120207	13120207 BNYM Pass thru-NJ - Customer ACH	B1312
13120208	13120208 BNYM Pass thru-NJ - Customer Lockbox	B1312
13120209	13120209 BNYM Pass thru-NJ - Online Resources Credit Corp	B1312
13120211	13120211 BNYM Pass thru-NJ - FiServ (fka CheckFree)	B1312
13120212	13120212 BNYM Pass thru-NJ - Penn Credit	B1312
13120213	13120213 BNYM Pass thru-NJ - E-Return - Mellon	B1312
13120214	13120214 BNYM Pass thru-NJ - E-Return - Online Rsrc Ck Conv	B1312
13120215	13120215 BNYM Pass thru-NJ - Customer A/R Ck Conversion	B1312
13120216	13120216 BNYM Pass thru-NJ - NSF Return Payments	B1312
13120217	13120217 BNYM Pass thru-NJ - Misc Debits/Credits	B1312
13120300	13120300 BNYM Pass thru-NE	B1312
13120301	13120301 BNYM Pass thru-NE - Outbound Wire	B1312
13120304	13120304 BNYM Pass thru-NE - Inbound Wires & ACH	B1312
13120306	13120306 BNYM Pass thru-NE - Customer Direct Debit	B1312
13120307	13120307 BNYM Pass thru-NE - Customer ACH	B1312
13120308	13120308 BNYM Pass thru-NE - Customer Lockbox	B1312
13120309	13120309 BNYM Pass thru-NE - Online Resources Credit Corp	B1312
13120310	13120310 BNYM Pass thru-NE - First Tech	B1312
13120311	13120311 BNYM Pass thru-NE - FiServ (fka CheckFree)	B1312

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13120312	13120312 BNYM Pass thru-NE - Penn Credit	B1312
13120313	13120313 BNYM Pass thru-NE - E-Return - Mellon	B1312
13120314	13120314 BNYM Pass thru-NE - E-Return - Online Rsrc Ck Conv	B1312
13120315	13120315 BNYM Pass thru-NE - Customer A/R Ck Conversion	B1312
13120316	13120316 BNYM Pass thru-NE - NSF Return Payments	B1312
13120317	13120317 BNYM Pass thru-NE - Misc Debits/Credits	B1312
13120400	13120400 BNYM Pass thru-CA	B1312
13120401	13120401 BNYM Pass thru-CA - Outbound Wire	B1312
13120404	13120404 BNYM Pass thru-CA - Inbound Wires & ACH	B1312
13120406	13120406 BNYM Pass thru-CA - Customer Direct Debit	B1312
13120407	13120407 BNYM Pass thru-CA - Customer ACH	B1312
13120408	13120408 BNYM Pass thru-CA - Customer Lockbox	B1312
13120409	13120409 BNYM Pass thru-CA - Online Resources Credit Corp	B1312
13120411	13120411 BNYM Pass thru-CA - FiServ (fka CheckFree)	B1312
13120412	13120412 BNYM Pass thru-CA - Penn Credit	B1312
13120413	13120413 BNYM Pass thru-CA - E-Return - Mellon	B1312
13120414	13120414 BNYM Pass thru-CA - E-Return - Online Rsrc Ck Conv	B1312
13120415	13120415 BNYM Pass thru-CA - Customer A/R Ck Conversion	B1312
13120416	13120416 BNYM Pass thru-CA - NSF Return Payments	B1312
13120417	13120417 BNYM Pass thru-CA - Misc Debits/Credits	B1312
13121000	13121000 BNYM IN	B1312
13121001	13121001 BNYM IN - Outbound Wire	B1312
13121004	13121004 BNYM IN - Inbound Wires & ACH	B1312
13121006	13121006 BNYM IN - Customer Direct Debit	B1312
13121007	13121007 BNYM IN - Customer ACH	B1312
13121008	13121008 BNYM IN - Customer Lockbox	B1312
13121009	13121009 BNYM IN - Credit Card and E-Checks	B1312
13121010	13121010 BNYM IN - First Tech	B1312
13121012	13121012 BNYM IN - Penn Credit - 3rd Party Collections	B1312
13121013	13121013 BNYM IN - E-Return - Mellon	B1312
13121014	13121014 BNYM IN -Credit Card & Echeck E>Returns	B1312
13121015	13121015 BNYM IN - Customer A/R Ck Conversion	B1312
13121016	13121016 BNYM IN - NSF Return Payments	B1312
13121017	13121017 BNYM IN - Misc Debits/Credits	B1312
13121018	13121018 BNYM IN - Client Services - 3rd Party Collections	B1312
13121100	13121100 BNYM IA	B1312
13121101	13121101 BNYM IA - Outbound Wire	B1312
13121104	13121104 BNYM IA - Inbound Wires & ACH	B1312
13121106	13121106 BNYM IA - Customer Direct Debit	B1312
13121107	13121107 BNYM IA - Customer ACH	B1312
13121108	13121108 BNYM IA - Customer Lockbox	B1312
13121109	13121109 BNYM IA - Credit Card and E-Checks	B1312
13121110	13121110 BNYM IA - Firstech Collections	B1312
13121111	13121111 BNYM IA - FiServ (fka CheckFree)	B1312
13121112	13121112 BNYM IA - Penn Credit	B1312
13121113	13121113 BNYM IA - E-Return - Mellon	B1312
13121114	13121114 BNYM IA -Credit Card & Echeck E>Returns	B1312
13121115	13121115 BNYM IA - Customer A/R Ck Conversion	B1312
13121116	13121116 BNYM IA - NSF Return Payments	B1312
13121117	13121117 BNYM IA - Misc Debits/Credits	B1312

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13121118	13121118 BNYM IA - Client Services - 3rd Party Collections	B1312
13121200	13121200 BNYM KY	B1312
13121201	13121201 BNYM KY - Outbound Wire	B1312
13121204	13121204 BNYM KY - Inbound Wires & ACH	B1312
13121206	13121206 BNYM KY - Customer Direct Debit	B1312
13121207	13121207 BNYM KY - Customer ACH	B1312
13121208	13121208 BNYM KY - Customer Lockbox	B1312
13121209	13121209 BNYM KY - Credit Card and E-Checks	B1312
13121211	13121211 BNYM KY - FiServ (fka CheckFree)	B1312
13121212	13121212 BNYM KY - Penn Credit	B1312
13121213	13121213 BNYM KY - E-Return - Mellon	B1312
13121214	13121214 BNYM KY -Credit Card & Echeck E>Returns	B1312
13121215	13121215 BNYM KY - Customer A/R Ck Conversion	B1312
13121216	13121216 BNYM KY - NSF Return Payments	B1312
13121217	13121217 BNYM KY - Misc Debits/Credits	B1312
13121218	13121218 BNYM KY - Client Services - 3rd Party Collections	B1312
13121300	13121300 BNYM MD	B1312
13121301	13121301 BNYM MD - Outbound Wire	B1312
13121304	13121304 BNYM MD - Inbound Wires & ACH	B1312
13121306	13121306 BNYM MD - Customer Direct Debit	B1312
13121307	13121307 BNYM MD - Customer ACH	B1312
13121308	13121308 BNYM MD - Customer Lockbox	B1312
13121309	13121309 BNYM MD - Credit Card and E-Checks	B1312
13121311	13121311 BNYM MD - FiServ (fka CheckFree)	B1312
13121312	13121312 BNYM MD - Penn Credit	B1312
13121313	13121313 BNYM MD - E-Return - Mellon	B1312
13121314	13121314 BNYM MD -Credit Card & Echeck E>Returns	B1312
13121315	13121315 BNYM MD - Customer A/R Ck Conversion	B1312
13121316	13121316 BNYM MD - NSF Return Payments	B1312
13121317	13121317 BNYM MD - Misc Debits/Credits	B1312
13121318	13121318 BNYM MD - Client Services - 3rd Party Collections	B1312
13121500	13121500 BNYM CA - Main	B1312
13121501	13121501 BNYM CA - Outbound Wire	B1312
13121504	13121504 BNYM CA - Inbound Wires & ACH	B1312
13121506	13121506 BNYM CA - Customer Direct Debit	B1312
13121507	13121507 BNYM CA - Customer ACH	B1312
13121508	13121508 BNYM CA - Customer Lockbox	B1312
13121509	13121509 BNYM CA - Credit Card and E-Checks	B1312
13121511	13121511 BNYM CA - FiServ (fka CheckFree)	B1312
13121512	13121512 BNYM CA - Penn Credit	B1312
13121513	13121513 BNYM CA - E-Return - Mellon	B1312
13121514	13121514 BNYM CA - Credit Card & Echeck E>Returns	B1312
13121515	13121515 BNYM CA - Customer A/R Ck Conversion	B1312
13121516	13121516 BNYM CA - NSF Return Payments	B1312
13121517	13121517 BNYM CA - Misc Debits/Credits	B1312
13121518	13121518 BNYM CA - Client Services - 3rd Party Collections	B1312
13121700	13121700 BNYM MO	B1312
13121701	13121701 BNYM MO - Outbound Wire	B1312
13121704	13121704 BNYM MO - Inbound Wires & ACH	B1312
13121706	13121706 BNYM MO - Customer Direct Debit	B1312

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13121707	13121707 BNYM MO - Customer ACH	B1312
13121708	13121708 BNYM MO - Customer Lockbox	B1312
13121709	13121709 BNYM MO - Credit Card and E-Checks	B1312
13121710	13121710 BNYM MO - First Tech	B1312
13121712	13121712 BNYM MO - Penn Credit	B1312
13121713	13121713 BNYM MO - E-Return - Mellon	B1312
13121714	13121714 BNYM MO -Credit Card & Echeck E>Returns	B1312
13121715	13121715 BNYM MO - Customer A/R Ck Conversion	B1312
13121716	13121716 BNYM MO - NSF Return Payments	B1312
13121717	13121717 BNYM MO - Misc Debits/Credits	B1312
13121718	13121718 BNYM MO - Client Services - 3rd Party Collections	B1312
13121800	13121800 BNYM NJ	B1312
13121801	13121801 BNYM NJ - Outbound Wire	B1312
13121804	13121804 BNYM NJ - Inbound Wires & ACH	B1312
13121806	13121806 BNYM NJ - Customer Direct Debit	B1312
13121807	13121807 BNYM NJ - Customer ACH	B1312
13121808	13121808 BNYM NJ - Customer Lockbox	B1312
13121809	13121809 BNYM NJ - Credit Card and E-Checks	B1312
13121811	13121811 BNYM NJ - FiServ (fka CheckFree)	B1312
13121812	13121812 BNYM NJ - Penn Credit	B1312
13121813	13121813 BNYM NJ - E-Return - Mellon	B1312
13121814	13121814 BNYM NJ - Credit Card & Echeck E>Returns	B1312
13121815	13121815 BNYM NJ - Customer A/R Ck Conversion	B1312
13121816	13121816 BNYM NJ - NSF Return Payments	B1312
13121817	13121817 BNYM NJ - Misc Debits/Credits	B1312
13121818	13121818 BNYM NJ - Client Services - 3rd Party Collections	B1312
13121900	13121900 BNYM NM	B1312
13121907	13121907 BNYM NM - Customer ACH	B1312
13121908	13121908 BNYM NM - Customer Lockbox	B1312
13121916	13121916 BNYM NM - NSF Return Payments	B1312
13121917	13121917 BNYM NM - Misc Debits/Credits	B1312
13122200	13122200 BNYM OH	B1312
13122207	13122207 BNYM OH - Customer ACH	B1312
13122208	13122208 BNYM OH - Customer Lockbox	B1312
13122216	13122216 BNYM OH - NSF Return Payments	B1312
13122217	13122217 BNYM OH - Misc Debits/Credits	B1312
13122300	13122300 BNYM AZ	B1312
13122307	13122307 BNYM AZ - Customer ACH	B1312
13122308	13122308 BNYM AZ - Customer Lockbox	B1312
13122316	13122316 BNYM AZ - NSF Return Payments	B1312
13122317	13122317 BNYM AZ - Misc Debits/Credits	B1312
13122400	13122400 BNYM PA	B1312
13122401	13122401 BNYM PA - Outbound Wire	B1312
13122404	13122404 BNYM PA - Inbound Wires & ACH	B1312
13122406	13122406 BNYM PA - Customer Direct Debit	B1312
13122407	13122407 BNYM PA - Customer ACH	B1312
13122408	13122408 BNYM PA - Customer Lockbox	B1312
13122409	13122409 BNYM PA - Credit Card and E-Checks	B1312
13122411	13122411 BNYM PA - FiServ (fka CheckFree)	B1312
13122412	13122412 BNYM PA - Penn Credit	B1312

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13122413	13122413 BNYM PA - E-Return - Mellon	B1312
13122414	13122414 BNYM PA -Credit Card & Echeck E>Returns	B1312
13122415	13122415 BNYM PA - Customer A/R Ck Conversion	B1312
13122416	13122416 BNYM PA - NSF Return Payments	B1312
13122417	13122417 BNYM PA - Misc Debits/Credits	B1312
13122418	13122418 BNYM PA - Client Services - 3rd Party Collections	B1312
13122500	13122500 BNYM IL - Main	B1312
13122501	13122501 BNYM IL - Outbound Wire	B1312
13122504	13122504 BNYM IL - Inbound Wires & ACH	B1312
13122506	13122506 BNYM IL - Customer Direct Debit	B1312
13122507	13122507 BNYM IL - Customer ACH	B1312
13122508	13122508 BNYM IL - Customer Lockbox	B1312
13122509	13122509 BNYM IL - Credit Card and E-Checks	B1312
13122510	13122510 BNYM IL - First Tech	B1312
13122511	13122511 BNYM IL - FiServ (fka CheckFree)	B1312
13122512	13122512 BNYM IL - Penn Credit	B1312
13122513	13122513 BNYM IL - E-Return - Mellon	B1312
13122514	13122514 BNYM IL -Credit Card & Echeck E>Returns	B1312
13122515	13122515 BNYM IL - Customer A/R Ck Conversion	B1312
13122516	13122516 BNYM IL - NSF Return Payments	B1312
13122517	13122517 BNYM IL - Misc Debits/Credits	B1312
13122518	13122518 BNYM IL - Client Services - 3rd Party Collections	B1312
13122600	13122600 BNYM TN	B1312
13122601	13122601 BNYM TN - Outbound Wire	B1312
13122604	13122604 BNYM TN - Inbound Wires & ACH	B1312
13122606	13122606 BNYM TN - Customer Direct Debit	B1312
13122607	13122607 BNYM TN - Customer ACH	B1312
13122608	13122608 BNYM TN - Customer Lockbox	B1312
13122609	13122609 BNYM TN - Credit Card and E-Checks	B1312
13122610	13122610 BNYM TN - Firstech Collections	B1312
13122611	13122611 BNYM TN - FiServ (fka CheckFree)	B1312
13122612	13122612 BNYM TN - Penn Credit	B1312
13122613	13122613 BNYM TN - E-Return - Mellon	B1312
13122614	13122614 BNYM TN - Credit Card & Echeck E>Returns	B1312
13122615	13122615 BNYM TN - Customer A/R Ck Conversion	B1312
13122616	13122616 BNYM TN - NSF Return Payments	B1312
13122617	13122617 BNYM TN - Misc Debits/Credits	B1312
13122618	13122618 BNYM TN - Client Services - 3rd Party Collections	B1312
13122700	13122700 BNYM VA	B1312
13122701	13122701 BNYM VA - Outbound Wire	B1312
13122704	13122704 BNYM VA - Inbound Wires & ACH	B1312
13122706	13122706 BNYM VA - Customer Direct Debit	B1312
13122707	13122707 BNYM VA - Customer ACH	B1312
13122708	13122708 BNYM VA - Customer Lockbox	B1312
13122709	13122709 BNYM VA - Credit Card and E-Checks	B1312
13122711	13122711 BNYM VA - FiServ (fka CheckFree)	B1312
13122712	13122712 BNYM VA - Penn Credit	B1312
13122713	13122713 BNYM VA - E-Return - Mellon	B1312
13122714	13122714 BNYM VA -Credit Card & Echeck E>Returns	B1312
13122715	13122715 BNYM VA - Customer A/R Ck Conversion	B1312

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13122716	13122716 BNYM VA - NSF Return Payments	B1312
13122717	13122717 BNYM VA - Misc Debits/Credits	B1312
13122718	13122718 BNYM VA - Client Services - 3rd Party Collections	B1312
13122800	13122800 BNYM WV	B1312
13122801	13122801 BNYM WV - Outbound Wire	B1312
13122804	13122804 BNYM WV - Inbound Wires & ACH	B1312
13122806	13122806 BNYM WV - Customer Direct Debit	B1312
13122807	13122807 BNYM WV - Customer ACH	B1312
13122808	13122808 BNYM WV - Customer Lockbox	B1312
13122809	13122809 BNYM WV - Credit Card and E-Checks	B1312
13122811	13122811 BNYM WV - FiServ (fka CheckFree)	B1312
13122812	13122812 BNYM WV - Penn Credit	B1312
13122813	13122813 BNYM WV - E-Return - Mellon	B1312
13122814	13122814 BNYM WV -Credit Card & Echeck E>Returns	B1312
13122815	13122815 BNYM WV - Customer A/R Ck Conversion	B1312
13122816	13122816 BNYM WV - NSF Return Payments	B1312
13122817	13122817 BNYM WV - Misc Debits/Credits	B1312
13122818	13122818 BNYM WV - Client Services - 3rd Party Collections	B1312
13123000	13123000 BNYM HI	B1312
13123001	13123001 BNYM HI - Outbound Wire	B1312
13123004	13123004 BNYM HI - Inbound Wires & ACH	B1312
13123006	13123006 BNYM HI - Customer Direct Debit	B1312
13123007	13123007 BNYM HI - Customer ACH	B1312
13123008	13123008 BNYM HI - Customer Lockbox	B1312
13123009	13123009 BNYM HI - Credit Card and E-Checks	B1312
13123010	13123010 BNYM HI - First Tech	B1312
13123011	13123011 BNYM HI - FiServ (fka CheckFree)	B1312
13123012	13123012 BNYM HI - Penn Credit	B1312
13123013	13123013 BNYM HI - E-Return - Mellon	B1312
13123014	13123014 BNYM HI -Credit Card & Echeck E>Returns	B1312
13123015	13123015 BNYM HI - Customer A/R Ck Conversion	B1312
13123016	13123016 BNYM HI - NSF Return Payments	B1312
13123017	13123017 BNYM HI - Misc Debits/Credits	B1312
13123018	13123018 BNYM HI - Client Services - 3rd Party Collections	B1312
13123800	13123800 BNYM NY	B1312
13123801	13123801 BNYM NY - Outbound Wire	B1312
13123804	13123804 BNYM NY - Inbound Wires & ACH	B1312
13123806	13123806 BNYM NY - Customer Direct Debit	B1312
13123807	13123807 BNYM NY - Customer ACH	B1312
13123808	13123808 BNYM NY - Customer Lockbox	B1312
13123809	13123809 BNYM NY - Credit Card and E-Checks	B1312
13123810	13123810 BNYM NY - First Tech	B1312
13123811	13123811 BNYM NY - FiServ (fka CheckFree)	B1312
13123812	13123812 BNYM NY - Penn Credit	B1312
13123813	13123813 BNYM NY - E-Return - Mellon	B1312
13123814	13123814 BNYM NY -Credit Card & Echeck E>Returns	B1312
13123815	13123815 BNYM NY - Customer A/R Ck Conversion	B1312
13123816	13123816 BNYM NY - NSF Return Payments	B1312
13123817	13123817 BNYM NY - Misc Debits/Credits	B1312
13123818	13123818 BNYM NY - Client Services - 3rd Party Collections	B1312

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13125200	13125200 BNYM EWC	B1312
13125201	13125201 BNYM EWC - Outbound Wire	B1312
13125204	13125204 BNYM EWC - Inbound Wires & ACH	B1312
13125206	13125206 BNYM EWC - Customer Direct Debit	B1312
13125208	13125208 BNYM EWC - Customer Lockbox	B1312
13125209	13125209 BNYM EWC - Online Resources Credit Corp	B1312
13125210	13125210 BNYM EWC - First Tech	B1312
13125211	13125211 BNYM EWC - FiServ (fka CheckFree)	B1312
13125212	13125212 BNYM EWC - Penn Credit	B1312
13125213	13125213 BNYM EWC - E-Return - Mellon	B1312
13125214	13125214 BNYM EWC - E-Return - Online Resource Ck Conv	B1312
13125215	13125215 BNYM EWC - Customer A/R Ck Conversion	B1312
13125216	13125216 BNYM EWC - NSF Return Payments	B1312
13125217	13125217 BNYM EWC - Misc Debits/Credits	B1312
13125300	13125300 BNYM MH	B1312
13125301	13125301 BNYM MH - Outbound Wire	B1312
13125306	13125306 BNYM MH - Customer Direct Debit	B1312
13125308	13125308 BNYM MH - Customer Lockbox	B1312
13125309	13125309 BNYM MH - Online Resources Credit Corp	B1312
13125310	13125310 BNYM MH - First Tech	B1312
13125311	13125311 BNYM MH - FiServ (fka CheckFree)	B1312
13125312	13125312 BNYM MH - Penn Credit	B1312
13125313	13125313 BNYM MH - E-Return - Mellon	B1312
13125314	13125314 BNYM MH - E-Return - Online Resource Ck Conv	B1312
13125315	13125315 BNYM MH - Customer A/R Ck Conversion	B1312
13125316	13125316 BNYM MH - NSF - Return Payments	B1312
13125317	13125317 BNYM MH - Misc Debits/Credits	B1312
13140000	13140000 PNC AWCC-Concentration	B234
13140001	13140001 PNC AWCC-Concentration - Outbound Wire	B234
13140002	13140002 PNC AWCC-Concentration - Outbound ACH	B234
13140004	13140004 PNC AWCC-Concentration - Inbound Wires & ACH	B234
13140005	13140005 PNC AWCC-Concentration - ZBA Activity	B234
13140012	13140012 PNC AWCC-Concentration - Penn Credit	B234
13140017	13140017 PNC AWCC-Concentration - Misc Debits/Credits	B234
13140100	13140100 PNC AWCC-Accounts Payable	B234
13140102	13140102 PNC AWCC-Accounts Payable - Outbound ACH	B234
13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	B234
13140104	13140104 PNC AWCC-Accounts Payable - Inbound Wires & ACH	B234
13140105	13140105 PNC AWCC-Accounts Payable - ZBA Activity	B234
13140117	13140117 PNC AWCC-Accounts Payable - Misc Debits/Credits	B234
13140200	13140200 PNC AWCC-Payroll	B234
13140202	13140202 PNC AWCC-Payroll - Outbound ACH	B234
13140203	13140203 PNC AWCC-Payroll - Outbound Check	B234
13140204	13140204 PNC AWCC-Payroll - Inbound Wires & ACH	B234
13140205	13140205 PNC AWCC-Payroll - ZBA Activity	B234
13140217	13140217 PNC AWCC-Payroll - Misc Debits/Credits	B234
13140300	13140300 PNC AWCC-Customer Refund	B234
13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	B234
13140304	13140304 PNC AWCC-Customer Refund - Inbound Wires & ACH	B234
13140305	13140305 PNC AWCC-Customer Refund - ZBA Activity	B234

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13140317	13140317 PNC AWCC-Customer Refund - Misc Debits/Credits	B234
13140400	13140400 PNC AWCC-Commercial Paper	B234
13140401	13140401 PNC AWCC-Commercial Paper - Outbound Wire	B234
13140402	13140402 PNC AWCC-Commercial Paper - Outbound ACH	B234
13140404	13140404 PNC AWCC-Commercial Paper - Inbound Wires & ACH	B234
13140417	13140417 PNC AWCC-Commercial Paper - Misc Debits/Credits	B234
13140500	13140500 PNC AWCC- Credit Line	B234
13140501	13140501 PNC AWCC- Credit Line - Outbound Wire	B234
13140502	13140502 PNC AWCC- Credit Line - Outbound ACH	B234
13140504	13140504 PNC AWCC- Credit Line - Inbound Wires & ACH	B234
13140517	13140517 PNC AWCC- Credit Line - Misc Debits/Credits	B234
13140600	13140600 PNC AWCC-Misc Items Lockbox	B234
13140601	13140601 PNC AWCC-Misc Items Lockbox - Outbound Wire	B234
13140602	13140602 PNC AWCC-Misc Items Lockbox - Outbound ACH	B234
13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	B234
13140617	13140617 PNC AWCC-Misc Items Lockbox - Misc Debits/Credits	B234
13140700	13140700 PNC AWCC-AP Vendor Payment	B234
13140701	13140701 PNC AWCC-AP Vendor Payment - Outbound Wire	B234
13140702	13140702 PNC AWCC-AP Vendor Payment - Outbound ACH	B1312
13140704	13140704 PNC AWCC-AP Vendor Payment - Inbound Wires & ACH	B234
13140705	13140705 PNC AWCC-AP Vendor Payment - ZBA Activity	B234
13162600	13162600 US Bank TN - Main	B1312
13162606	13162606 US Bank TN - Customer Direct Debit	B1312
13162607	13162607 US Bank TN - Customer ACH	B1312
13162608	13162608 US Bank TN - Customer Lockbox	B1312
13162609	13162609 US Bank TN - Credit Card and E-Checks	B1312
13162610	13162610 US Bank TN - Firstech Collections	B1312
13162611	13162611 US Bank TN - FiServ (aka CheckFree)	B1312
13162612	13162612 US Bank TN - Penn Credit	B1312
13162613	13162613 US Bank TN - E-Return - US Bank	B1312
13162614	13162614 US Bank TN -Credit Card & Echeck E>Returns	B1312
13162615	13162615 US Bank TN - Customer A/R Ck Conversion	B1312
13162616	13162616 US Bank TN - NSF Return Payments	B1312
13162617	13162617 US Bank TN - Misc Debits/Credits	B1312
13162618	13162618 US Bank TN - Client Services-3rd Party Collections	B1312
13164600	13164600 USBANK Concentration Account	B1312
13164699	13164699 USBANK Concentration Clearing Account	B1312
13180100	13180100 Suntrust TN	B1312
13180101	13180101 Suntrust TN - Outbound Wire	B1312
13180106	13180106 Suntrust TN - Customer Direct Debit	B1312
13180108	13180108 Suntrust TN - Customer Lockbox	B1312
13180109	13180109 Suntrust TN - Online Resources Credit Corp	B1312
13180111	13180111 Suntrust TN - FiServ (fka CheckFree)	B1312
13180112	13180112 Suntrust TN - Penn Credit	B1312
13180113	13180113 Suntrust TN - E-Return - Mellon	B1312
13180114	13180114 Suntrust TN - E-Return - Online Resource Ck Conv	B1312
13180115	13180115 Suntrust TN - Customer A/R Ck Conversion	B1312
13180116	13180116 Suntrust TN - NSF - Return Payments	B1312
13180117	13180117 Suntrust TN - Misc Debits/Credits	B1312
13180200	13180200 River Valley: Incredible Bank	B1312

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Account Number	Account Description	Alternative Account No.
13180201	13180201 River Valley MI - Outbound Wire	B1312
13180202	13180202 River Valley MI - Outbound ACH	B1312
13180208	13180208 River Valley MI - Customer Lockbox	B1312
13180216	13180216 River Valley MI - NSF Return Payments	B1312
13180217	13180217 River Valley MI - Misc Debits/Credits	B1312
13180300	13180300 First Hawaiian HI	B1312
13180301	13180301 First Hawaiian HI - Outbound Wire	B1312
13180302	13180302 First Hawaiian HI - Outbound ACH	B1312
13180308	13180308 First Hawaiian HI - Customer Lockbox	B1312
13180316	13180316 First Hawaiian HI - NSF Return Payments	B1312
13180317	13180317 First Hawaiian HI - Misc Debits/Credits	B1312
13180400	13180400 Union First VA	B1312
13180401	13180401 Union First VA - Outbound Wire	B1312
13180402	13180402 Union First VA - Outbound ACH	B1312
13180408	13180408 Union First VA - Customer Lockbox	B1312
13180417	13180417 Union First VA - Misc Debits/Credits	B1312
13181800	13181800 TD Bank - Gift Card Incentive	B1312
13182400	13182400 PNC Conveyance Fee Escrow - Main	B1312
13182401	13182401 PNC Conveyance Fee Escrow - Outbound Wire	B1312
13182417	13182417 PNC Conveyance Fee Escrow - Misc Debits/Credits	B1312
13182500	13182500 Busey Bank IL-Collections for Bollingbrook	B1312
13182516	13182516 Busey Bank IL-NSF Return Payments-Bollingbrook	B1312
13182600	13182600 First Volunteer Bank, Whitwell, TN	B1312
13199001	13199001 Cash Clearing - NSF Check	B1312
13199002	13199002 Cash Clearing - Mixed Payments	B1312
13199003	13199003 Cash Clearing - Misc Debits/Credits	B1312
13199004	13199004 Cash Clearing - MI's	B1312
13199005	13199005 Cash Clearing - ORCOM	B1312
13199006	13199006 Cash Clearing - Intercompany	B1312
13199999	13199999 Cash Conversion History	B1312
13500000	13500000 Petty Cash	B134
13600000	13600000 Temp Investments - under 90 days	B135
13800000	13800000 Funds Restricted for Construction - Current	B1312
14100000	14100000 A/R - Customer - CIS Reconciliation	B141
14100002	14100002 A/R - Customer - Unallocated	B141
14100003	14100003 A/R - Customer - ECIS	B141
14100010	14100010 A/R - Customer - Miscellaneous - PAW Other	B141
14100020	14100020 A/R - Customer - Pittsburgh	B141
14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	B141
14100998	14100998 A/R - Customer - Payment Clarification	B141
14100999	14100999 A/R - Customer - Returns Clarification	B141
14510000	14510000 A/R Assoc Cos - Miscellaneous	B145
14510041	14510041 AR Associated Cos - AWI IOTG	B145
14510100	14510100 A/R Assoc Cos - Reconciliation Account	B145
14510600	14510600 Intercompany System Clearing -CIS Only	B145
14510999	14510999 A/R Assoc Cos - Settlement Clearing	B145
14511000	14511000 A/R Assoc Cos - Service Company Bill	B145
14511001	14511001 A/R Assoc Cos - Service Company Bill	B145
14511031	14511031 A/R Assoc Cos - Service Settlement AWE	B145
14511039	14511039 A/R Assoc Cos - Service Settlement New York Aqua	B145

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14511054	14511054 A/R Assoc Cos - Service Settlement Edison	B145
14511055	14511055 A/R Assoc Cos - Service Settlement Liberty	B145
14511056	14511056 A/R Assoc Cos - Service Settlement E'Town Services	B145
14511070	14511070 A/R Assoc Cos - SC AIW	B145
14511076	14511076 A/R Assoc Cos - One Water Street LLC	B145
14511077	14511077 A/R Assoc Cos - AW Intellectual Properties	B145
14511081	14511081 A/R Assoc Cos - Service Settlement AWE HOS	B145
14511082	14511082 A/R Assoc Cos - Service Settlement AWE Pivotal	B145
14511083	14511083 A/R Assoc Cos - Service Settlement AWE MSG	B145
14511084	14511084 A/R Assoc Cos - Service Settlement AWE CSG	B145
14512000	14512000 A/R Assoc Cos - Payroll Tax	B145
14512500	14512500 A/R Assoc Cos - Payroll Disbursements	B145
14571000	14571000 A/R Assoc Cos - Dividend Receivable	B171
14572000	14572000 A/R Assoc Cos - Interest Receivable	B171
14573000	14573000 A/R Assoc Cos - Dividend Equivalents	B145
14574000	14574000 N/R Assoc Co's	B146
14575000	14575000 Capital Lease Rec Assoc Cos	B145
14575500	14575500 Unearned Capital Lease Rec Assoc Cos	B145
14576000	14576000 N/R Term Loan - Assoc Cos	B146
14100001	14100001 A/R - Customer - Non-Regulated	B141
14400001	14400001 Unbilled Utility Revenue Non-Regulated	B173
14610000	14610000 Misc A/R - Reconciliation Account	B142
14610099	14610099 Misc A/R - Conversion	B142
14611000	14611000 Misc A/R - Manual	B142
14611200	14611200 Misc A/R - Retro Insurance	B142
14611300	14611300 Misc A/R - Liability Insurance	B142
14611500	14611500 Misc A/R - Medicare Subsidy	B142
14612500	14612500 Misc A/R - OPEB Trust	B142
14613000	14613000 Misc A/R - Employees	B142
14613100	14613100 Misc A/R - Employees Payroll	B142
14619999	14619999 Misc A/R - Miscellaneous Invoice Lockbox Clearing	B142
14640000	14640000 Notes Receivable	B144
14670000	14670000 Accrued Interest & Dividend Receivable	B171
14690000	14690000 Current Portion LT Receivable	B142
14820000	14820000 Income Tax Receivable - FIT	B142
14810000	14810000 Income Tax Receivable - SIT	B142
14300000	14300000 Allowance for Uncollectible Accounts	B143
14300001	14300001 Allowance for Uncollectible Accounts Non-Regulated	B143
14399999	14399999 Allowance for Uncollectible Accts - CIS Conversion	B143
14620000	14620000 Misc Rec - Allow for Uncollectible Accts	B142
14400000	14400000 Unbilled Utility Revenue	B173
15110000	15110000 Inventory - Plant Material	B151
15120000	15120000 Inventory - Fuel	B151
15130000	15130000 Inventory - Chemicals	B151
15140000	15140000 Inventory - Other Materials & Supplies	B153
15199993	15199993 Inventory - Shippers Edge Freight Clearing	B153
15199995	15199995 Inventory - Shippers Edge Freight Clearing	B153
15199997	15199997 Inventory - Price Difference	B153
15199998	15199998 Inventory - Consignment Clearing	B153
15199999	15199999 Inventory - Conversion	B153

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13700000	13700000 Temp Investments - over 90 days	B135
16410000	16410000 Other Special Deposits	B133
16420000	16420000 Other Current Assets	B174
16421000	16421000 Current Portion Tax Credits Receivable	B174
16422000	16422000 Other Current Assets - OPEB Repurpose	B174
16430000	16430000 Assets Held For Sale	B174
16440000	16440000 Deferred Acquisition Costs	B133
16510000	16510000 Prepaid Taxes	B162
16510001	16510001 Prepaid Taxes - CIS-San Diego License/Franch Tax	B162
16510002	16510002 Transaction Tax Refund Receivable	B162
16520000	16520000 Prepaid Insurance	B162
16525000	16525000 Prepaid Insurance - Intercompany	B162
16530000	16530000 Prepaid PUC/PSC Assessment	B162
16540000	16540000 Prepaid Audit Fees	B162
16550000	16550000 Prepaid Other	B162
16550010	16550010 Prepaid Other - Global	B162
16611000	16611000 Reg Asset-OCA tax	B174
16612000	16612000 Reg Asset-OCA non tax	B174
16613000	16613000 Reg Asset - Deferred Vacation Pay	B174
17420000	17420000 Income Tax Receivable - Federal - Current Portion	B174
17430000	17430000 Income Tax Receivable - State - Current Portion	B174
18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	B1862
18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	B1862
18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	B1862
18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	B1862
18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	B1862
18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	B1862
18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	B1862
18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	B1862
18661000	18661000 Reg Asset - Unamortized Debt Exp	B181
18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	B181
18662000	18662000 Reg Asset - Unamortized Preferred Stock Exp	B181
18641000	18641000 Reg Asset - Deferred Pension	B1862
18642000	18642000 Reg Asset - Deferred Pension Service Co	B1862
18631000	18631000 Reg Asset - Deferred OPEB	B1862
18632000	18632000 Reg Asset - Deferred OPEB Service Co	B1862
18610000	18610000 Reg Asset - Deferred Programmed Maint	B1862
18620000	18620000 Reg Asset - Deferred Rate Case	B1861
18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	B1862
18680000	18680000 Reg Asset - Cost of Removal	B1081
18680100	18680100 Reg Asset - Cost of Removal - RWIP	B1862
18680101	18680101 Reg Asset - Deferred Vacation Pay	B174
18680102	18680102 Reg Asset - Deferred Cust Service Proj	B183
18680103	18680103 Reg Asset - Deferred Financial Services Proj	B183
18680111	18680111 Reg Asset - Sick Bank	B1862
18680113	18680113 Reg Asset - Deferred Purchased Water	B1862
18680126	18680126 Reg Asset - FAS112 Costs	B1862
18680127	18680127 Reg Asset - Treatment Plant	B1862
18680131	18680131 Reg Asset - Depreciation Study	B1862
18680132	18680132 Reg Asset - Cost of Service Study	B1862

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18680134	18680134 Reg Asset - Post In-Service AFUDC	B1862
18680135	18680135 Reg Asset - Post In-Service Depreciation	B1862
18680136	18680136 Reg Asset - Environmental Remediation	B1862
18680137	18680137 Reg Asset - Rental Costs	B1862
18680140	18680140 Carmel River Mitigation Balancing Account	B1862
18680141	18680141 Reg Asset - Oper Energy Efficiency	B1862
18680142	18680142 Reg Asset - Cease & Desist Order	B1862
18680143	18680143 Reg Asset - Cease & Desist Penalty	B1862
18680144	18680144 Reg Asset - Waste Disposal	B1862
18680145	18680145 Reg Asset - Revenue Stabilization	B1862
18680146	18680146 Reg Asset - Public Safety Power Shut-Off Memo Acct	B1861
18680147	18680147 Reg Asset - Low Income Customer Data Sharing	B1862
18680150	18680150 Reg Asset- Low Income Balancing	B1862
18680151	18680151 Reg Asset - Phase 1 ASR	B1862
18680152	18680152 Reg Asset - Seaside ASR	B1862
18680153	18680153 Reg Asset - Patton Well	B1862
18680154	18680154 Reg Asset - Management Study	B1862
18680160	18680160 Reg Asset - Santa Rosa Groundwater Survey	B1862
18680162	18680162 Reg Asset- Closing Costs	B1862
18680163	18680163 Reg Asset - DSIC Surcharge	B1862
18680164	18680164 Reg Asset - Low Income Program Costs	B1862
18680165	18680165 Reg Asset - Interim Rates	B1862
18680166	18680166 Reg Asset - Water Revenue Adjustment Mechanism	B1862
18680167	18680167 Reg Asset - San Clemente Dam AFUDC	B1862
18680168	18680168 Reg Asset - Conservation Surcharge	B1862
18680169	18680169 Reg Asset - Engineering Study	B1862
18680170	18680170 Reg Asset - San Clemente Dam Removal Costs	B1862
18680171	18680171 Sand City Desal Plant Pur Wtr Bal Acct	B1862
18680172	18680172 Reg Asset -Leak Adjustments	B1862
18680191	18680191 Reg Asset - PSTAC Balancing Account	B1862
18680192	18680192 Reg Asset - Additional Security Costs	B1862
18680194	18680194 Reg Asset - Conservation Balancing Acct	B1862
18680195	18680195 Reg Asset - Purch Power & Water Balancing Acct	B1862
18680196	18680196 Reg Asset - Carmel River Dam	B1862
18680197	18680197 Reg Asset - Coastal Water Project Surcharge	B1862
18680198	18680198 Reg Asset - Seaside GW Basin	B1862
18680199	18680199 Reg Asset - Endangered Species Act	B1862
18680200	18680200 Reg Asset - Authorized Balancing Account	B1862
18680207	18680207 Reg Asset - EPA Risk and Resiliency Assessment	B1862
18680208	18680208 Reg Asset - Drought Memorandum	B1862
18680210	18680210 Reg Asset - Water Action Plan - Memo Acct	B1862
18680211	18680211 Reg Asset - Conservation/Rationing	B1862
18680216	18680216 Reg Asset - Comprehensive Tax Study	B1862
18680218	18680218 Regulatory Asset - "Make-Whole Premium"	B1862
18680223	18680223 Reg Asset - Credit Card Pilot Program Memo Account	B1862
18680226	18680226 Regulatory Asset - Enterprise Solutions	B1862
18680228	18680228 Reg Asset - Pandemic Costs	B1861
18680229	18680229 SEI Deferred Costs	B1861
18680230	18680230 Tax Tracker	B1861
18680295	18680295 Reg Asset - EITF	B1862

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18680333	18680333 Reg Asset - Cust Lead Svc Line Replacements	B1862
18680395	18680395 Reg Asset - Sacrament VCMRRAMA	B1862
18689900	18689900 Reg Asset - Other	B1862
12400000	12400000 Investments - Outside	B125
12401000	12401000 Investment in Joint Venture	B125
12401100	12401100 Investment in Group Share Joint Venture	B125
12410000	12410000 Investment in Assoc Co's	B123
12420000	12420000 Investment in Assoc Co's Preferred Stock	B123
18800000	18800000 Funds Restricted for Construction - LT	B1862
18800100	18800100 LT Asset - Funds Restricted for Construction - SRF	B1862
12310000	12310000 Goodwill	B123
12320000	12320000 Goodwill - Post 1/1/06 UPAA	B114
18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	B1862
12510000	12510000 Intangibles - Finite Life	B123
12515000	12515000 Intangibles - Finite Life - Accum Amort	B123
18711000	18711000 LT Asset - Preliminary Financing Exp	B1862
18711500	18711500 LT Asset - Debt Issuance Cost	B1862
18712000	18712000 LT Asset - SERP Trust	B1862
18712500	18712500 LT Asset - Deferred Comp Trust	B1862
18713000	18713000 LT Asset - Prelim Survey & Investigation	B183
18714200	18714200 Income Tax Receivable - Federal - Long Term	B183
18714300	18714300 Income Tax Receivable - State - Long Term	B183
18715000	18715000 LT Asset - Unamortized Debt Exp Non-Reg	B181
18715500	18715500 LT Asset - Unamort Debt Exp Non-Reg Interco	B181
18715700	18715700 LT Asset - Unamort Debt In - Revolver	B181
18717000	18717000 LT Asset - Deferred Transaction Costs	B1862
18720000	18720000 LT Asset - Swap Contract	B1862
18740000	18740000 LT Asset - Receivable	B1862
18741000	18741000 LT Asset - Intercompany Notes	B1862
18742000	18742000 LT Asset - Intercompany Capital Lease	B1862
18742100	18742100 LT Asset - Intercompany Capital Lease Income	B1862
18743000	18743000 LT Asset - Tax Credits Receivable	B1862
18790000	18790000 LT Asset - Other	B1862
18790001	18790001 LT Asset- Long Term portion of Prepaid Global	B1862
18790002	18790002 LT Asset- Long Term portion of Global Prepaid Ins	B1862
18790003	18790003 LT Asset- Long Term portion of Prepaid Global	B1862
18791000	18791000 LT Asset - OPEB	B1862
18792000	18792000 LT Asset - OPEB Repurpose	B1862
20110000	20110000 Common Stock - Subs Minority Interest	B201
20120000	20120000 Common Stock - Subs Intercompany	B201
20130000	20130000 Common Stock - AWK	B201
20510000	20510000 Paid-in Capital - Subs Minority Interest	B207
20520000	20520000 Paid-in Capital - Subs Intercompany	B211
20530000	20530000 Paid-in Capital - AWK Misc	B207
20530100	20530100 Paid-in Capital - AWK Restricted Stock	B211
20530200	20530200 Paid-in Capital - AWK Options	B211
20530300	20530300 Paid-in Capital - AWK RSU's	B211
20530400	20530400 Paid-in Capital - AWK Treasury Stock	B211
20530500	20530500 Paid-in Capital - AWK ESPP	B211
20530600	20530600 Paid-in Capital - AWK DRIP	B211

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20530700	20530700 Paid-in Capital - Tax Windfall	B211
20540000	20540000 Paid-in Capital - AWK Capital Stock Expense	B211
21021000	21021000 Retained Earnings at Acquisition Intercompany	B215
21024000	21024000 Retained Earnings Since Acquisition	B215
21025000	21025000 Retained Earnings Retro Accounting Adjustments	B215
21026000	21026000 Retained Earnings Profit Sharing Intercompany	B215
21300000	21300000 Accumulated Comprehensive Income	B216
21300010	21300010 Accumulated Comprehensive Income - Tax	B216
21300200	21300200 Accumulated Comprehensive Income - Pension	B216
21300210	21300210 Accumulated Comprehensive Income - Pension - Tax	B216
21300300	21300300 Accumulated Comprehensive Income - Hedge	B216
21300305	21300305 Accumulated Comprehensive Income - Hedge - Interco	B216
21300310	21300310 Accumulated Comprehensive Income - Hedge - Tax	B216
21300315	21300315 Accumulated Comprehensive Income-Hedge Interco-Tax	B216
21300410	21300410 ACI - OPEB - Tax	B216
21200000	21200000 Treasury stock	B216
21410000	21410000 Preferred Stock - w/o Mandatory Redemptn Requirmts	B205
21420000	21420000 Preferred Stock - w/o Mand Redemptn Requirmts I/C	B205
22110000	22110000 Bonds	B221
22110100	22110100 Bonds - FV Uplift	B221
22110200	22110200 Bonds - FV Hedge	B221
22110400	22110400 LT Debt - Discount Inside	B221
22110500	22110500 AWTR-LT Debt Premium-Outside	B221
22110600	22110600 Unamortized Debt Expense - Non-Reg	B221
22115000	22115000 Bonds - Interco	B221
22130000	22130000 Capital Lease	B224
22135000	22135000 Capital Lease - Interco	B224
21510000	21510000 Preferred Stock - Redeemable	B204
21510100	21510100 Preferred Stock - Redeemable FV Uplift	B204
23130000	23130000 N/P Revolving Credit Line	B234
23110000	23110000 N/P Commercial Paper	B232
23110500	23110500 N/P Commercial Paper Discount	B232
23140000	23140000 N/P Term Loans	B234
23140005	23140005 N/P Term Loans - Intercompany	B234
23120000	23120000 N/P Assoc Cos	B234
23129000	23129000 N/P Assoc Cos - Loan Clearing	B234
23121000	23121000 In-House Cash Center Bank	B234
23121001	23121001 IHC Clearing - Outgoing Payment	B234
23121002	23121002 IHC Clearing - Incoming Payment	B234
23121003	23121003 In-House Cash Center - Payment Clearing	B234
23121004	23121004 In-House Cash Center - Clearing Account	B234
23121005	23121005 IHC Clearing - Intermediate	B234
23121006	23121006 IHC Clearing - Other	B234
22210000	22210000 Current Portion LTD	B221
22215000	22215000 Current Portion LTD - Interco	B221
22230000	22230000 Current Portion Capital Lease	B224
22235000	22235000 Current Portion Capital Lease Interco	B224
21550000	21550000 Curr Portion - Redeemable Preferred Stock	B204
23410000	23410000 A/P - Reconciliation Account	B231
23410100	23410100 A/P Intercompany - Reconciliation Account	B233

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23410999	23410999 A/P - Conversion	B231
23411000	23411000 A/P - Pcard	B231
23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	B231
23411400	23411400 A/P - Gcard Clearing	B231
23411500	23411500 A/P - Pcard Clearing	B231
23412000	23412000 A/P Clearing	B231
23412200	23412200 A/P - Contracted Services	B231
23412500	23412500 A/P - Phone Bills	B231
23420000	23420000 A/P - Contract Retentions	B231
23430000	23430000 A/P - Miscellaneous	B231
23430600	23430600 A/P - Workbasket Accrual	B231
23430700	23430700 A/P - Pcard Accrual	B231
23430900	23430900 A/P - PNC Loan Clearing	B231
23431000	23431000 A/P - Misc Global	B231
23435000	23435000 A/P - Project Cost Accrual	B231
23436000	23436000 A/P-GRIR Capital Services	B231
23439000	23439000 A/P - Income Taxes Withheld	B231
23510000	23510000 A/P Associated Companies	B233
23510041	23510041 AP Associated Cos - AWI IOTG	B233
23510500	23510500 A/P Associated Companies - Dividend Equivalents	B233
23510600	23510600 Intercompany System Clearing -CIS Only	B233
23520000	23520000 A/P Associated Companies - Service Co Bill	B233
23520001	23520001 A/P Associated Companies - Service Co Bill	B233
23530000	23530000 CFO - WLPP Interco	B233
23530100	23530100 CFO - SLPP Interco	B233
23530200	23530200 CFO - InHome Interco	B233
23530300	23530300 CFO - WLPP/SLPP Interco	B233
23530400	23530400 CFO - WLPP/SLPP/InHome Interco	B233
23530500	23530500 CFO - Leak Detection Protection Plan Interco	B233
23530600	23530600 CFO - Water Heater Protection Plan Interco	B233
23540000	23540000 CFO - WLPP Receivable Interco	B233
23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	B233
23540100	23540100 CFO - SLPP Receivable Interco	B233
23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	B233
23540200	23540200 CFO - InHome Receivable Interco	B233
23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	B233
23540300	23540300 CFO - WLPP/SLPP Receivable Interco	B233
23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	B233
23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	B233
23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	B233
23540501	23540501 CFO - Leak Detection PP Interco-CIS Reconciliation	B233
23540601	23540601 CFO - Water Heater PP Interco - CIS Reconciliation	B233
23599999	23599999 Intercompany System Clearing	B233
23621000	23621000 Accrued FIT - Current Year	B23612
23621500	23621500 Accrued FIT - Current Year Unitary Returns	B23612
23622000	23622000 Accrued FIT - Prior Years	B23612
23622500	23622500 Accrued FIT - Prior Years Unitary Returns	B23612
23631000	23631000 Accrued SIT - Current Year	B23612
23631500	23631500 Accrued SIT - Current Year Unitary Returns	B23612
23632000	23632000 Accrued SIT - Prior Years	B23612

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23632500	23632500 Accrued SIT - Prior Years - Unitary Returns	B23612
23651000	23651000 Accrued Tax - Gross Income & Receipts	B23611
23651100	23651100 Accrued Tax - Gross Income & Receipts-IncTax	B23611
23652000	23652000 Accrued Tax - FUTA	B23611
23652100	23652100 Accrued Tax - FICA	B23611
23652200	23652200 Accrued Tax - SUTA	B23611
23652300	23652300 Accrued Tax - Payroll Tax Clearing	B23611
23652400	23652400 Accrued Tax - Local	B23611
23653000	23653000 Accrued Tax - Property Tax	B23611
23654000	23654000 Accrued Tax - Use Tax	B23611
23654100	23654100 Accrued Tax - Franchise Tax	B23611
23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	B23611
23654200	23654200 Accrued Tax - PURTA	B23611
23654300	23654300 Accrued Tax - Capital Stock	B23611
23654310	23654310 Accrued Tax - Capital Stock - Income Tax	B23611
23659000	23659000 Accrued Tax - Other	B23611
23720000	23720000 Interest Accrued - LTD	B2371
23730000	23730000 Interest Accrued - LTD Interco	B2371
23740000	23740000 Interest Accrued - Redeemable Preferred Dividends	B2371
23750000	23750000 Interest Accrued - Other	B2372
24120000	24120000 Accrued Vacation Pay	B241
24120100	24120100 Accrued Water Purchases	B241
24120200	24120200 Accrued Power	B241
24120300	24120300 Accrued Legal	B241
24120600	24120600 Accrued Wages	B241
24120699	24120699 Accrued Wages - Net Adjustments Clearing	B241
24120700	24120700 Accrued Insurance	B241
24120710	24120710 Accrued Insurance Retro Adjustment	B241
24120720	24120720 Accrued Insurance Unfunded	B241
24120800	24120800 Accrued Rents	B241
24121000	24121000 Accrued Waste Disposal	B241
24121100	24121100 Accrued Retiree Medical	B241
24121200	24121200 Accrued DCP - Contribution	B241
24121300	24121300 Accrued Health Savings Account	B241
24121400	24121400 Accrued Bank Fees	B241
24121500	24121500 Accrued Credit Lines Fees	B241
24121800	24121800 Accrued Severance	B241
24121900	24121900 Accrued Healthy Solution	B241
24122500	24122500 Refund Rates Under Bond	B241
24122600	24122600 Accrued Safety Incentive	B241
24122700	24122700 Accrued Employer 401k Match	B241
24122800	24122800 Accr'd Pref'd Dividnds w/o Mand Redmptn Requiremts	B241
24122850	24122850 Pref'd Div Declared w/o Mand Redemtpn Requiremts	B238
24122900	24122900 Common Dividends Declared	B238
24123000	24123000 Accrued Incentive Plan Cash	B241
24123100	24123100 Accrued Construction Costs	B241
24126000	24126000 Miscellaneous Deposits Payable	B241
24126200	24126200 Accrued Paving	B241
24126300	24126300 Accrued Litigation	B241
24126400	24126400 Customer Deposits	B235

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24126500	24126500 Accrued Audit Fees	B241
24129000	24129000 Accrued NOAA Settlement - Current Portion	B241
24133000	24133000 Unclaimed Customer Credits	B241
24133200	24133200 Unclaimed A/P Checks	B241
24133300	24133300 Unclaimed Wages	B241
24142001	24142001 WH PR - Union Dues	B241
24142002	24142002 WH PR - Charity Contributions	B241
24142003	24142003 WH PR - Federal Political Action Committee Contr	B241
24142005	24142005 WH PR - Flex Spending	B241
24142006	24142006 WH PR - 401k Contributions	B241
24142008	24142008 WH PR - Garnishments	B241
24142009	24142009 WH PR - Life Insurance	B241
24142010	24142010 WH PR - Tax Coll Pay FIT	B241
24142011	24142011 WH PR - Tax Coll Pay SUI	B241
24142012	24142012 WH PR - Tax Coll Pay LIT	B241
24142013	24142013 WH PR - Tax Coll Pay FICA	B241
24142014	24142014 WH PR - ESPP	B241
24142099	24142099 WH PR - Miscellaneous	B241
24142100	24142100 WH PR - Tax Coll SIT	B241
24150000	24150000 Operating Lease Current Liability	B241
24161000	24161000 GRIR - Stock E (Materials)	B241
24162000	24162000 GRIR - Stock D (Fuel)	B241
24163000	24163000 GRIR - Stock C (Chemicals)	B241
24164000	24164000 GRIR - Non-inventory	B241
24165000	24165000 GRIR - Freight	B241
24166000	24166000 GRIR-Capital Expenditure Accruals Reclass	B241
24171000	24171000 CFO Miscellaneous	B241
24171001	24171001 CFO Customer Assistance	B241
24171005	24171005 CFO Customer Assistance Non Pledged	B241
24171006	24171006 CFO Customer Assistance Pledged	B241
24171009	24171009 CFO Primacy fees	B241
24171011	24171011 CFO MC/Sewer Revenue/Cash	B241
24171012	24171012 CFO MC/Sewer A/R	B241
24171013	24171013 CFO MC/Sewer Adjustment	B241
24171014	24171014 CFO MC/Sewer ChgOff	B241
24171030	24171030 CFO HOS Billing/Collections	B241
24171031	24171031 CFO HOS	B241
24172000	24172000 CFO Sales Tax	B241
24172001	24172001 CFO Sales Tax AZ	B241
24172002	24172002 CFO Sales Tax CA Chula Vista	B241
24172003	24172003 CFO Sales Tax CA Sacramento	B241
24172004	24172004 CFO Sales Tax CA San Marino	B241
24172005	24172005 CFO Sales Tax FL	B241
24172006	24172006 CFO Sales Tax IL Belleville	B241
24172007	24172007 CFO Sales Tax IL Alton	B241
24172008	24172008 CFO Sales Tax IL Chicago	B241
24172009	24172009 CFO Sales Tax IN	B241
24172010	24172010 CFO Sales Tax KY	B241
24172011	24172011 CFO Sales Tax MO	B241
24172012	24172012 CFO Sales Tax NJ	B241

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24172013	24172013 CFO Sales Tax PA	B241
24172014	24172014 CFO Sales Tax TN	B241
24172015	24172015 CFO Sales Tax WV	B241
24172016	24172016 CFO Sales Tax NY	B241
24172017	24172017 CFO Sales Tax Texas	B241
24172100	24172100 CFO Sales Tax - from CIS	B241
24173000	24173000 CFO Gross Receipts Tax	B241
24173100	24173100 CFO Gross Receipts Tax - from CIS	B241
24174000	24174000 CFO Municipal Tax	B241
24174100	24174100 CFO Municipal Tax - from CIS	B241
24175100	24175100 CFO PUC Surcharge - from CIS	B241
24175200	24175200 CFO Surcharge - State Revolving Fund - from CIS	B241
24176000	24176000 Transaction Tax Audit Reserve	B241
24199100	24199100 Reg Liab-OCL taxable	B241
24199200	24199200 Reg Liab-OCL non tax	B241
24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	A253
24199600	24199600 Liabilities Held For Sale	B241
24199700	24199700 Deferred Revenue - Current Portion	B241
24199701	24199701 Deferred Revenue - Current Portion - Intercompany	B241
24199800	24199800 Other Current Liabilities - Tax Sensitive	B241
24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	B241
25299900	25299900 Advances for Construction - Current	B252
29999999	29999999 999 Line JE Clearing	B241
25211000	25211000 Advances for Construction - NT Mains	B252
25212000	25212000 Advances for Construction - NT Extension Deposits	B252
25213000	25213000 Advances for Construction - NT Services	B252
25214000	25214000 Advances for Construction - NT Meters	B252
25215000	25215000 Advances for Construction - NT Hydrants	B252
25216000	25216000 Advances for Construction - NT Other	B252
25217000	25217000 Advances for Construction - NT WIP	B252
25221000	25221000 Advances for Construction - Tax Mains	B252
25222000	25222000 Advances for Construction - Tax Extension Deposits	B252
25223000	25223000 Advances for Construction - Tax Services	B252
25224000	25224000 Advances for Construction - Tax Meters	B252
25225000	25225000 Advances for Construction - Tax Hydrants	B252
25226000	25226000 Advances for Construction - Tax Other	B252
25227000	25227000 Advances for Construction - Tax WIP	B252
25230000	25230000 Advances for Construction - Tax SIT	B252
25241000	25241000 Advances for Construction - Tax Mains - FIT	B252
25242000	25242000 Advances for Construction - Tax Extension Dep -FIT	B252
25243000	25243000 Advances for Construction - Tax Services - FIT	B252
25244000	25244000 Advances for Construction - Tax Meters - FIT	B252
25245000	25245000 Advances for Construction - Tax Hydrants - FIT	B252
25246000	25246000 Advances for Construction - Tax Other - FIT	B252
25280000	25280000 Advances for Construction - Reclassed to Current	B252
25340000	25340000 Deferred FIT Liability - Current	B23612
25349000	25349000 Deferred FIT Asset - Current	B174
25350000	25350000 Deferred SIT Liability - Current	B23612
25359000	25359000 Deferred SIT Asset - Current	B174
25310000	25310000 Deferred FIT Liability - Property	B283

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25310100	25310100 Deferred FIT Liability - FAS109 Increment	B283
25311000	25311000 Deferred FIT Liability - Non Property	B283
25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	B283
25311500	25311500 Deferred FIT Liability - Unitary Returns	B283
25319000	25319000 Deferred FIT Asset - Long Term	B1901
25320000	25320000 Deferred SIT Liability - Property	B283
25320100	25320100 Deferred SIT Liability - FAS109 Increment	B283
25321000	25321000 Deferred SIT Liability - Non Property	B283
25321100	25321100 Deferred SIT Liability - FAS109 Gross Up	B283
25321500	25321500 Deferred SIT Liability - Unitary Returns	B283
25329000	25329000 Deferred SIT Asset - Long Term	B1902
25510100	25510100 Unamortized ITC - 3%	B2551
25510200	25510200 Unamortized ITC - 4%	B2551
25510300	25510300 Unamortized ITC - 10%	B2551
25510400	25510400 Unamortized ITC - 6%	B2551
25510500	25510500 Unamortized ITC - State	B2551
25700000	25700000 Reg Liab - Cost of Removal	B1081
25710000	25710000 Reg Liab - Cost of Removal RWIP	B1862
25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	B253
25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	B253
25621200	25621200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Depr FIT	B253
25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	B253
25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	B253
25623100	25623100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC SIT	B253
25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	B253
25624000	25624000 Reg Liab-Inc Tax Rec Thru Rates-Other	B253
25624100	25624100 Reg Liab-Inc Tax Rec Thru Rates-Other-CA Tax Bal	B253
25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	B253
25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	B253
25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	B253
25626300	25626300 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 6%	B253
25626500	25626500 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up SIT	B253
25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	B253
25632000	25632000 Reg Liab - Revenue Stabilization	B253
25632100	25632100 Reg Liab - Property Tax Stabilization	B253
25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	A253
25632400	25632400 Reg Liab - Refund to Customers	B253
25632500	25632500 Reg Liab - Conservation Surcharge	B253
25632600	25632600 Reg Liab - Purchased Sewer Stabilization	B253
25632700	25632700 Reg Liab - Purchased Water Stabilization	B253
25632800	25632800 Reg Liab - Property Tax Settlement	B253
25632900	25632900 Reg Liab - PBOP Tracker	B253
25633000	25633000 Reg Liab - Pension Tracker	B253
25633100	25633100 Reg Liab - Tank Painting Tracker	B253
25633200	25633200 Reg Liab - Service Company Pension	B253
25633300	25633300 Reg Liab - PBOP	B253
25633400	25633400 Reg Liab - Pension Internal Reserve	B253
25633500	25633500 Reg Liab - Gain on Debt	B253
25633700	25633700 Reg Liab - Gain on Acquisition	B253
25633800	25633800 Reg Liab - Accrued Rate Case Expense	B253

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25634100	25634100 Reg Liab - Property Sales in Suspense	B253
25634300	25634300 Reg Liab - Litigation Proceeds	B253
25634400	25634400 Reg Liab - CA Aerojet Project	B253
25634500	25634500 Reg Liab - MTBE Settlement	B253
25634600	25634600 Reg Liab - Atrazine Settlement	B253
25634700	25634700 Reg Liab - Interim Rates	B253
25634800	25634800 Reg Liab - Def Revenue CIAC FIT	B253
25634900	25634900 Reg Liab - Cost of Capital Reserve	B253
25635000	25635000 RL- Aluminum Sulfate	B253
25635500	25635500 Reg Liab - Refund of COR	B253
25636000	25636000 Reg Liab - Pandemic Costs	B253
25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	B253
25680163	25680163 DSIC Surcharge Overcollection	B253
25689900	25689900 Reg Liab - Other	B253
26212000	26212000 Accrued Pension Expense	B253
26214000	26214000 Accrued Pension Expense ERP (SERP)	B253
26215000	26215000 Accrued Pension Expense ERP (SRP)	B253
26216000	26216000 Accrued Pension Exp ERP (Special Contract)	B253
26221000	26221000 Accrued OPEB	B253
26221100	26221100 Accrued OPEB NEI	B253
26221500	26221500 Accrued OPEB Medicare Subsidy	B253
26300000	26300000 Operating Lease Long-Term Liability	B224
26233000	26233000 Deferred Revenue - CIAC	B253
26233100	26233100 Deferred Revenue - CIAC FIT	B253
26233200	26233200 Deferred Revenue - CIAC SIT	B253
26233300	26233300 Deferred Revenue - CAC	B253
26233800	26233800 Deferred Revenue - Tax Gross-Up AIC	B253
26233900	26233900 Deferred Revenue - Tax Gross-Up AIC FIT/SIT	B253
26234000	26234000 Deferred Revenue - Tax Gross-Up AIC SIT	B253
26237100	26237100 Deferred Revenue	B253
26237500	26237500 MPWMD Surcharge Collected for Others	B253
26580000	26580000 FIN 48 Reserve - Federal	B265
26580100	26580100 FIN 48 Reserve Penalty & Interest - Federal	B265
26581000	26581000 FIN 48 Reserve - State	B265
26581100	26581100 FIN 48 Reserve Penalty & Interest - State	B265
26281100	26281100 Accrued Defined Contribution SERP	B253
26281150	26281150 Accrued NOAA Settlement	B253
26281200	26281200 Accrued 401k Restoration	B253
26281250	26281250 Accrued Asset Retirement Obligation Liability	B253
26281300	26281300 Deferred FAS 112 Costs	B253
26281350	26281350 Swap Contract FV Liability	B253
26281400	26281400 Extension Deposits in Suspense	B253
26281450	26281450 Advance Pay & Deposits	B253
26281500	26281500 Accrued Dividend Equivalents	B253
26281600	26281600 Property Sales in Suspense	B253
26281700	26281700 Deferred Compensation (prior 1/1/08)	B253
26281800	26281800 Non-Qualified Savings & Def Compensation	B253
26281900	26281900 Accrued Sick Bank	B253
26281990	26281990 Long Term Liability Acquisition Offset	B253
26281997	26281997 Surcharge Clearing- WV B&O Tax (CIS)	B253

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26281998	26281998 DCN-Deferred Credit Other - Not Tax Sensitive	B253
26281999	26281999 Accrued Long Term Liability - Other	B253
26282000	26282000 Accrued Long Term Liability - Other Interco	B253
26400000	26400000 Misc Operating Reserve	B265
27111000	27111000 CIAC-Non Taxable - Mains	B271
27112000	27112000 CIAC-Non Taxable - Ext Dep	B271
27113000	27113000 CIAC-Non Taxable - Services	B271
27114000	27114000 CIAC-Non Taxable - Meters	B271
27115000	27115000 CIAC-Non Taxable - Hydrants	B271
27116000	27116000 CIAC-Non Taxable - Other	B271
27116001	27116001 CIAC-Non Taxable - Other Spec Fac Fee	B271
27116002	27116002 CIAC-Non Taxable - Other Terra Cotta	B271
27116010	27116010 CIAC-Non Taxable - Other Gov Gmt Contamn Proceed	B271
27116020	27116020 CIAC-Non Taxable - Other Gov Loan Contamn Proceed	B271
27116030	27116030 CIAC-Non Taxable - Other Damg Awd Contamn Proceed	B271
27116040	27116040 CIAC-Non Taxable - Other Settlmnt Contamn Proceed	B271
27116051	27116051 CIAC-Non Taxable - Other Gvt Ord Contmn Pvt Funds	B271
27116052	27116052 CIAC-Non Taxable - Other Gvt Ord Contmn Pub Funds	B271
27116060	27116060 CIAC-Non Taxable - Other Insurance Contmn Proceed	B271
27117000	27117000 CIAC-Non Taxable - WIP	B271
27118000	27118000 CIAC-Non Taxable - Non-Utility Property Property	B271
27121000	27121000 CIAC-Taxable - Mains	B271
27122000	27122000 CIAC-Taxable - Extension Deposits	B271
27123000	27123000 CIAC-Taxable - Services	B271
27124000	27124000 CIAC-Taxable - Meters	B271
27125000	27125000 CIAC-Taxable - Hydrants	B271
27126000	27126000 CIAC-Taxable - Other	B271
27126040	27126040 CIAC-Taxable - Other Settlmnt Contamn Proceed	B271
27127000	27127000 CIAC-Taxable - WIP	B271
27131000	27131000 CIAC-Taxable - Mains SIT	B271
27133000	27133000 CIAC-Taxable - Services SIT	B271
27135000	27135000 CIAC-Taxable - Hydrants SIT	B271
27136000	27136000 CIAC-Taxable - Other SIT	B271
27137000	27137000 CIAC-Taxable - WIP SIT	B271
27141000	27141000 CIAC-Taxable - Mains FIT	B271
27142000	27142000 CIAC-Taxable - Extension Deposits - FIT	B271
27143000	27143000 CIAC-Taxable - Services FIT	B271
27144000	27144000 CIAC-Taxable - Meters FIT	B271
27145000	27145000 CIAC-Taxable - Hydrants FIT	B271
27146000	27146000 CIAC-Taxable - Other FIT	B271
27201000	27201000 Accum Amort CIAC - Mains	B272
27203000	27203000 Accum Amort CIAC - Services	B272
27204000	27204000 Accum Amort CIAC - Meters	B272
27205000	27205000 Accum Amort CIAC - Hydrants	B272
27206000	27206000 Accum Amort CIAC - Other	B272
27210000	27210000 Accum Amort CIAC - Tax	B272
24200000	24200000 Cash Book Overdraft	B231
40111000	40111000 Residential Sales Billed	B4611
40111001	40111001 Residential Sales Billed - Discount	B4611
40111100	40111100 Residential Sales Billed Surcharge	B4611

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40111101	40111101 Residential Sales Billed Surcharge - SRF	B4611
40111102	40111102 Residential Sales Billed Surcharge - LOAN payments	B4611
40111199	40111199 Residential Sales Billed Surcharge - Clearing	B4611
40111200	40111200 Residential Sales Billed DSIC	B4611
40111201	40111201 Residential Sales Billed Other Investment Surch	B4611
40111300	40111300 Residential Sales Billed Unmetered	B460
40111400	40111400 Residential Sales Billed Non-Rev Stabil Mechanism	B4611
40111500	40111500 Residential Sales Billed Paperless Bill Credits	B4611
40112000	40112000 Residential Sales Unbilled	B4611
40121000	40121000 Commercial Sales Billed	B4612
40121100	40121100 Commercial Sales Billed Surcharge	B4612
40121101	40121101 Commercial Sales Billed Surcharge - SRF	B4612
40121102	40121102 Commercial Sales Billed Surcharge - LOAN payments	B4612
40121200	40121200 Commercial Sales Billed DSIC	B4612
40121201	40121201 Commercial Sales Billed Other Investment Surch	B4612
40121300	40121300 Commercial Sales Billed Unmetered	B460
40121400	40121400 Commercial Sales Billed Non-Rev Stabil Mechanism	B4611
40122000	40122000 Commercial Sales Unbilled	B4612
40131000	40131000 Industrial Sales Billed	B4613
40131100	40131100 Industrial Sales Billed Surcharge	B4613
40131101	40131101 Industrial Sales Billed Surcharge - SRF	B4613
40131102	40131102 Industrial Sales Billed Surcharge - LOAN payments	B4613
40131200	40131200 Industrial Sales Billed DSIC	B4613
40131201	40131201 Industrial Sales Billed Other Investment Surch	B4613
40131400	40131400 Industrial Sales Billed Non-Rev Stabil Mechanism	B4613
40132000	40132000 Industrial Sales Unbilled	B4613
40141000	40141000 Public Fire Billed	B4621
40141100	40141100 Public Fire Billed Surcharge	B4621
40141101	40141101 Public Fire Billed Surcharge - SRF	B4621
40141102	40141102 Public Fire Billed Surcharge - LOAN payments	B4621
40141200	40141200 Public Fire Billed DSIC	B4621
40141201	40141201 Public Fire Billed Other Investment Surch	B4621
40141400	40141400 Public Fire Billed Non-Rev Stabil Mechanism	B4621
40142000	40142000 Public Fire Unbilled	B4621
40145000	40145000 Private Fire Billed	B4622
40145100	40145100 Private Fire Billed Surcharge	B4622
40145101	40145101 Private Fire Billed Surcharge - SRF	B4622
40145102	40145102 Private Fire Billed Surcharge - LOAN payments	B4622
40145200	40145200 Private Fire Billed DSIC	B4622
40145201	40145201 Private Fire Billed Other Investment Such	B4622
40145400	40145400 Private Fire Billed Non-Rev Stabil Mechanism	B4622
40146000	40146000 Private Fire Unbilled	B4622
40151000	40151000 Public Authority Billed	B4614
40151100	40151100 Public Authority Billed Surcharge	B4614
40151101	40151101 Public Authority Billed Surcharge - SRF	B4614
40151102	40151102 Public Authority Billed Surcharge - LOAN payments	B4614
40151200	40151200 Public Authority Billed DSIC	B4614
40151201	40151201 Public Authority Billed Other Investment Such	B4621
40151400	40151400 Public Authority Billed Non-Rev Stabil Mechanism	B4614
40152000	40152000 Public Authority Unbilled	B4614

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40161000	40161000 Sales for Resale Billed	B466
40161050	40161050 Sales for Resale Billed Interco	B467
40161100	40161100 Sales for Resale Billed Surcharge	B466
40161200	40161200 Sales for Resale Billed DSIC	B466
40161201	40161201 Sales for Resale Billed Other Investment Surch	B466
40161250	40161250 Sales for Resale Billed DSIC Interco	B466
40161251	40161251 Sales for Resale Billed Other Investment Surch I/C	B466
40161400	40161400 Sales for Resale Billed Non-Rev Stabil Mechanism	B466
40162000	40162000 Sales for Resale Unbilled	B466
40138000	40138000 Accrued Revenue Stabilization	B4611
40138200	40138200 Accrued Property Tax Rev Stblztn	B4611
40171000	40171000 Misc Sales Billed	B474
40171100	40171100 Misc Sales Billed Surcharge	B474
40171101	40171101 Miscellaneous Sales Billed Surcharge - SRF	B474
40171102	40171102 Miscellaneous Sales Billed Surcharge - LOAN pymnts	B474
40171200	40171200 Misc Sales Billed DSIC	B5211
40171201	40171201 Misc Sales Billed Other Investment Surch	B5211
40171300	40171300 Misc Sales Billed Unmetered	B474
40171400	40171400 Misc Sales Billed Non-Rev Stabil Mechanism	B474
40172000	40172000 Misc Sales Unbilled	B474
40175100	40175100 Misc Sales ORCOM Errors	B474
40180100	40180100 Other Water Revenue - Temp Service	B471
40180200	40180200 Other Water Revenue - Conservation	B471
40180300	40180300 Other Water Revenue - Amort Def CIAC	B474
40189900	40189900 Other Water Revenue	B474
40189999	40189999 Other Water Revenue - Leak Adjustment	B474
40211000	40211000 Domestic WW Service Billed	B5211
40211001	40211001 Domestic WW Service Billed Bimonthly	B5211
40211100	40211100 Domestic WW Service Billed Surcharge	B5211
40211200	40211200 Domestic WW Service Billed DSIC	B5211
40211201	40211201 Domestic WW Service Billed Other Investment Surch	B5211
40211300	40211300 Domestic WW Service Billed CGCR	B5211
40211400	40211400 Domestic WW Service Billed Non-RevStabil Mechanism	B5211
40212000	40212000 Domestic WW Service Unbilled	B5211
40221000	40221000 Commerical WW Service Billed	B5212
40221100	40221100 Commerical WW Service Billed Surcharge	B5212
40221200	40221200 Commercial WW Service Billed DSIC	B5211
40221201	40221201 Commercial WW Service Billed Other Investment Sur	B5211
40221300	40221300 Commerical WW Service Billed CGCR	B5212
40221400	40221400 Commercial WW ServiceBilled Non-RevStabilMechanism	B5211
40222000	40222000 Commercial WW Service Unbilled	B5212
40231000	40231000 Industrial WW Service Billed	B5213
40231100	40231100 Industrial WW Service Billed Surcharge	B5213
40231200	40231200 Industrial WW Service Billed DSIC	B5211
40231201	40231201 Industrial WW Service Billed Other Investment Sur	B5211
40231300	40231300 Industrial WW Service Billed CGCR	B5213
40231400	40231400 Industrial WW ServiceBilled Non-RevStabilMechanism	B5211
40232000	40232000 Industrial WW Service Unbilled	B5213
40238000	40238000 Accrued Revenue Stabilization WW	B4611
40251000	40251000 Public Authority WW Service Billed	B5214

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40251100	40251100 Public Authority WW Service Billed Surcharge	B5214
40251200	40251200 Public Authority WW Service Billed DSIC	B5211
40251201	40251201 Public Authority WW Serv Billed Other Invest Surch	B5211
40251300	40251300 Public Authority WW Service Billed CGCR	B5214
40251400	40251400 Public AuthorityWW ServiceBilled Non-RevStabilMech	B5211
40252000	40252000 Public Authority WW Service Unbilled	B5214
40261200	40261200 Sale for Resale WW Service Billed DSIC	B5211
40261400	40261400 Sales for Resale WW Billed Non-Rev StabilMechanism	B5211
40271000	40271000 Misc WW Service Billed	B524
40271100	40271100 Misc WW Service Billed Surcharge	B524
40271200	40271200 Misc Sales WW Service Billed DSIC	B5211
40271201	40271201 Misc Sales WW Service Billed Other Investment Sur	B5211
40271300	40271300 Misc WW Service Billed CGCR	B524
40271400	40271400 Misc WW Service Billed Non-RevStabil Mechanism	B5211
40272000	40272000 Misc WW Service Unbilled	B524
40280000	40280000 Other Revenue WW - Guaranteed	B536
40289900	40289900 Other WW Revenue	B536
40290000	40290000 Other Revenue WW - Intercompany	B536
40300100	40300100 Other Revenue - Interco	B474
40310000	40310000 Other Revenue - Guaranteed	B474
40310100	40310100 Other Revenue - Late Payment Charge	B470
40310200	40310200 Other Revenue - Rent	B472
40310250	40310250 Other Revenue - Rent Interco	B474
40310300	40310300 Other Revenue - Collection for Others	B471
40310400	40310400 Other Revenue - NSF Check Charge	B471
40310500	40310500 Other Revenue - Application/Initiation Fee	B471
40310600	40310600 Other Revenue - Usage Data	B471
40310700	40310700 Other Revenue - Reconnection Fee	B471
40310800	40310800 Other Revenue - Frozen Meter	B471
40310900	40310900 Other Revenue - CFO - CA PUC Surcharge	B471
40311600	40311600 Other Revenue - Storage Fees	B471
40313000	40313000 Other Revenue - After Hrs Charge	B471
40319900	40319900 Other Revenue - Misc Service	B471
40351100	40351100 Other Revenue WW - Late Payment Charge	B532
40359900	40359900 Other Revenue WW - Misc Service	B536
40399999	40399999 Leak Adjustment Revenue	B474
40999999	40999999 Revenue Conversion - CIS	B536
45000000	45000000 Service Company Revenue OPEX Interco	B471
45000001	45000001 Service Company Revenue CAPEX Interco	B471
45000002	45000002 Servco Company Revenue Market Based COs Interco	B471
51010000	51010000 Purchased Water	B6101
51010500	51010500 PWAC Differential	B6758
51015000	51015000 Purchased Water Interco	B6101
51020000	51020000 Diversion Rights	B6101
51510000	51510000 Purchased Power - Natural Account	B6158
51510011	51510011 Purchased Power - Source of Supply	B6151
51510012	51510012 Purchased Power - Pumping	B6151
51510013	51510013 Purchased Power - Water Treatment	B6153
51510014	51510014 Purchased Power - Transmission & Distribution	B6155
51510015	51510015 Purchased Power - Customer Accounting	B6157

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51510016	51510016 Purchased Power - Admin & General	B6158
51510500	51510500 Purchased Power Balancing Account	B6151
51520000	51520000 Fuel for Power Production	B6161
51800000	51800000 Chemicals	B6183
51850000	51850000 Chemicals Carbon Interco	B6183
51110000	51110000 Waste Disposal	B6753
51110500	51110500 PSTAC Differential	B6758
51110600	51110600 PSTAC Amortization	B6758
51115000	51115000 Waste Disposal Interco	B6753
51120000	51120000 Amort Waste Disposal	B6753
50100000	50100000 Labor Natural Account	B6018
50100001	50100001 Labor Expense Accrual	B6018
50100002	50100002 Labor Expense - Intercompany	B6018
50101100	50101100 Labor Oper Source of Supply	B6011
50101105	50101105 Labor Oper Source of Supply - Super & Eng	B6011
50101200	50101200 Labor Oper Pumping	B6011
50101205	50101205 Labor Oper Pumping - Super & Eng	B6011
50101210	50101210 Labor Oper Pumping - Power Prod	B6011
50101215	50101215 Labor Oper Pumping - Pump	B6011
50101300	50101300 Labor Oper Water Treatment	B6013
50101305	50101305 Labor Oper Water Treatment - Super & Eng	B6013
50101400	50101400 Labor Oper Transmission & Distribution	B6015
50101405	50101405 Labor Oper Trans & Distr - Super & Eng	B6015
50101410	50101410 Labor Oper Trans & Distr - Storage Facility	B6015
50101415	50101415 Labor Oper Trans & Distr - Lines	B6015
50101420	50101420 Labor Oper Trans & Distr - Meter	B6015
50101425	50101425 Labor Oper Trans & Distr - Meter Install	B6015
50101500	50101500 Labor Oper Customer Accounting	B6017
50101505	50101505 Labor Oper Customer Acctg - Super & Eng	B6017
50101510	50101510 Labor Oper Customer Acctg - Meter Read	B6017
50101515	50101515 Labor Oper Customer Acctg - Cust Rec & Coll	B6017
50101520	50101520 Labor Oper Customer Acctg - Cust Serv & Info	B6017
50101600	50101600 Labor Oper Admin & General	B6018
50101601	50101601 Labor Oper Adm & Gen - Director & Officer	B6038
50102100	50102100 Labor Maint Source of Supply	B6012
50102105	50102105 Labor Maint Source of Supply - Super & Eng	B6012
50102110	50102110 Labor Maint Source of Supply - Struct & Imp	B6012
50102115	50102115 Labor Maint Source of Supply - Coll & Imp	B6012
50102120	50102120 Labor Maint Source of Supply - Lake	B6012
50102125	50102125 Labor Maint Source of Supply - Wells	B6012
50102130	50102130 Labor Maint Src of Supply-Infilt Galleries	B6012
50102135	50102135 Labor Maint Src of Supply-Supply Mains	B6012
50102200	50102200 Labor Maint Pumping	B6012
50102205	50102205 Labor Maint Pumping - Super & Eng	B6012
50102210	50102210 Labor Maint Pumping - Struct & Imp	B6012
50102215	50102215 Labor Maint Pumping - Power Prod	B6012
50102300	50102300 Labor Maint Water Treatment	B6014
50102305	50102305 Labor Maint Water Treatment - Super & Eng	B6014
50102310	50102310 Labor Maint Water Treatment - Struct & Imp	B6014
50102315	50102315 Labor Maint Water Treatment - Equipment	B6014

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50102400	50102400 Labor Maint Transmission & Distribution	B6016
50102405	50102405 Labor Maint Transmssn & Distr - Super & Eng	B6016
50102410	50102410 Labor Maint Transmssn & Distr - Struct & Imp	B6016
50102415	50102415 Labor Maint Transmssn & Distr - Dist Res	B6016
50102420	50102420 Labor Maint Transmssn & Distr - Mains	B6016
50102425	50102425 Labor Maint Transmssn & Distr - Fire Mains	B6016
50102430	50102430 Labor Maint Transmssn & Distr - Service	B6016
50102435	50102435 Labor Maint Transmssn & Distr - Meter	B6016
50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	B6016
50102600	50102600 Labor Maint Admin & General	B6018
50109900	50109900 Labor Capitalized Credits	B6018
50110000	50110000 Labor Non-scheduled Overtime - Natural Account	B6018
50111100	50111100 Labor Oper Non-scheduled Overtime- SS	B6011
50111105	50111105 Labor Oper Non-scheduled Overtime- SS Super & Eng	B6011
50111200	50111200 Labor Oper Non-scheduled Overtime- P	B6011
50111205	50111205 Labor Oper Non-scheduled Overtime- P Super & Eng	B6011
50111210	50111210 Labor Oper Non-scheduled Overtime- P Power Prod	B6011
50111215	50111215 Labor Oper Non-scheduled Overtime- P Pump	B6011
50111300	50111300 Labor Oper Non-scheduled Overtime- WT	B6013
50111305	50111305 Labor Oper Non-scheduled Overtime- WT Super & Eng	B6013
50111400	50111400 Labor Oper Non-scheduled Overtime- TD	B6015
50111405	50111405 Labor Oper Non-scheduled Overtime- TD Super & Eng	B6015
50111410	50111410 Labor Oper Non-scheduled OT-TD Storage Facility	B6015
50111415	50111415 Labor Oper Non-scheduled Overtime- TD Lines	B6015
50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	B6015
50111425	50111425 Labor Oper Non-scheduled OT-TD Meter Install	B6015
50111500	50111500 Labor Oper Non-scheduled Overtime- CA	B6017
50111505	50111505 Labor Oper Non-scheduled Overtime- CA Super & Eng	B6017
50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	B6017
50111515	50111515 Labor Oper Non-scheduled OT - CA Cust Rec & Coll	B6017
50111520	50111520 Labor Oper Non-scheduled OT - CA Cust Serv & Info	B6017
50111600	50111600 Labor Oper Non-scheduled Overtime- AG	B6018
50112100	50112100 Labor Maint Non-scheduled Overtime- SS	B6012
50112105	50112105 Labor Maint Non-scheduled Overtime- SS Super & Eng	B6012
50112110	50112110 Labor Maint Non-scheduled OT - SS Struct & Imp	B6012
50112115	50112115 Labor Maint Non-scheduled Overtime- SS Coll & Imp	B6012
50112120	50112120 Labor Maint Non-scheduled Overtime- SS Lake	B6012
50112125	50112125 Labor Maint Non-scheduled Overtime- SS Wells	B6012
50112130	50112130 Labor Maint Non-scheduled OT - SS Infilt Gallery	B6012
50112135	50112135 Labor Maint Non-scheduled OT - SS Supply Mains	B6012
50112200	50112200 Labor Maint Non-scheduled Overtime- P	B6012
50112205	50112205 Labor Maint Non-scheduled Overtime- P Super & Eng	B6012
50112210	50112210 Labor Maint Non-scheduled Overtime- P Struct & Imp	B6012
50112215	50112215 Labor Maint Non-scheduled Overtime- P Power Prod	B6012
50112300	50112300 Labor Maint Non-scheduled Overtime- WT	B6014
50112305	50112305 Labor Maint Non-scheduled Overtime- WT Super & Eng	B6014
50112310	50112310 Labor Maint Non-scheduled OT - WT Struct & Imp	B6014
50112315	50112315 Labor Maint Non-scheduled Overtime- WT Equipment	B6014
50112400	50112400 Labor Maint Non-scheduled Overtime- TD	B6016
50112405	50112405 Labor Maint Non-scheduled Overtime- TD Super & Eng	B6016

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50112410	50112410 Labor Maint Non-scheduled OT - TD Struct & Imp	B6016
50112415	50112415 Labor Maint Non-scheduled Overtime- TD Dist Res	B6016
50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	B6016
50112425	50112425 Labor Maint Non-scheduled Overtime- TD Fire Main	B6016
50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	B6016
50112435	50112435 Labor Maint Non-scheduled Overtime- TD Meter	B6016
50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	B6016
50112600	50112600 Labor Maint Non-scheduled Overtime- AG	B6018
50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	B6018
50120000	50120000 Labor Overtime - Natural Account	B6018
50121100	50121100 Labor Oper Scheduled Overtime-SS	B6011
50121105	50121105 Labor Oper Scheduled Overtime-SS Super & Eng	B6011
50121200	50121200 Labor Oper Scheduled Overtime-P	B6011
50121205	50121205 Labor Oper Scheduled Overtime-P Super & Eng	B6011
50121210	50121210 Labor Oper Scheduled Overtime-P Power Prod	B6011
50121215	50121215 Labor Oper Scheduled Overtime-P Pump	B6011
50121300	50121300 Labor Oper Scheduled Overtime-WT	B6013
50121305	50121305 Labor Oper Scheduled Overtime-WT Super & Eng	B6013
50121400	50121400 Labor Oper Scheduled Overtime-TD	B6015
50121405	50121405 Labor Oper Scheduled Overtime-TD Super & Eng	B6015
50121410	50121410 Labor Oper Scheduled Overtime-TD Storage Facility	B6015
50121415	50121415 Labor Oper Scheduled Overtime-TD Lines	B6015
50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	B6015
50121425	50121425 Labor Oper Scheduled Overtime-TD Meter Install	B6015
50121500	50121500 Labor Oper Scheduled Overtime-CA	B6017
50121505	50121505 Labor Oper Scheduled Overtime-CA Super & Eng	B6017
50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	B6017
50121515	50121515 Labor Oper Scheduled Overtime-CA Cust Rec & Coll	B6017
50121520	50121520 Labor Oper Scheduled Overtime-CA Cust Serv & Info	B6017
50121600	50121600 Labor Oper Scheduled Overtime-AG	B6018
50122100	50122100 Labor Maint Scheduled Overtime-SS	B6012
50122105	50122105 Labor Maint Scheduled Overtime-SS Super & Eng	B6012
50122110	50122110 Labor Maint Scheduled Overtime-SS Struct & Imp	B6012
50122115	50122115 Labor Maint Scheduled Overtime-SS Coll & Imp	B6012
50122120	50122120 Labor Maint Scheduled Overtime-SS Lake	B6012
50122125	50122125 Labor Maint Scheduled Overtime-SS Wells	B6012
50122130	50122130 Labor Maint Scheduled Overtime-SS Infil Gallery	B6012
50122135	50122135 Labor Maint Scheduled Overtime-SS Supply Main	B6012
50122200	50122200 Labor Maint Scheduled Overtime-P	B6012
50122205	50122205 Labor Maint Scheduled Overtime-P Super & Eng	B6012
50122210	50122210 Labor Maint Scheduled Overtime-P Struct & Imp	B6012
50122215	50122215 Labor Maint Scheduled Overtime-P Power Prod	B6012
50122300	50122300 Labor Maint Scheduled Overtime-WT	B6014
50122305	50122305 Labor Maint Scheduled Overtime-WT Super & Eng	B6014
50122310	50122310 Labor Maint Scheduled Overtime-WT Struct & Imp	B6014
50122315	50122315 Labor Maint Scheduled Overtime-WT Equipment	B6014
50122400	50122400 Labor Maint Scheduled Overtime-TD	B6016
50122405	50122405 Labor Maint Scheduled Overtime-TD Super & Eng	B6016
50122410	50122410 Labor Maint Scheduled Overtime-TD Struct & Imp	B6016
50122415	50122415 Labor Maint Scheduled Overtime-TD Dist Res	B6016

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50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	B6016
50122425	50122425 Labor Maint Scheduled Overtime-TD Fire Main	B6016
50122430	50122430 Labor Maint Scheduled Overtime-TD Service	B6016
50122435	50122435 Labor Maint Scheduled Overtime-TD Meter	B6016
50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	B6016
50122600	50122600 Labor Maint Scheduled Overtime-AG	B6018
50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	B6018
50171000	50171000 Annual Performance Plan	B6018
50171100	50171100 Annual Performance Plan Cap Credits	B6018
50171600	50171600 Compensation Exp - Options	B6018
50171800	50171800 Compensation Expense - RSU/PSU	B6018
50185000	50185000 Severance	B6018
50610000	50610000 Pension Expense	B6048
50610100	50610100 Pension Capitalized Credits	B6048
50620000	50620000 Pension Expense - SRP	B6048
50630000	50630000 Pension Expense - SERP	B6048
71810000	71810000 Other Non-service Pension Benefit Cost	B6048
50510000	50510000 OPEB Expense	B6048
50510100	50510100 OPEB Capitalized Credits	B6048
50550000	50550000 Group Insurance Expense	B6048
50550100	50550100 Group Insurance Capitalized Credits	B6048
50560000	50560000 Health Savings Account Expense	B6048
71820000	71820000 Other Non-service PBOP Benefit Cost	B6048
50421000	50421000 401k Expense	B6048
50421100	50421100 401k Expense Cap Credits	B6048
50422000	50422000 Defined Contribution Expense	B6048
50422100	50422100 Defined Contribution Plan Exp Cap Credits	B6048
50423000	50423000 Employee Stock Purchase Plan Expense	B6048
50424000	50424000 DCP Restoration Expense	B6048
50425000	50425000 401k Restoration Expense	B6048
50426000	50426000 Retiree Medical Expense	B6048
50426100	50426100 Retiree Medical Expense Cap Credits	B6048
50427000	50427000 FAS 112 Amortization	B6048
50450000	50450000 Other Welfare - Natural Account	B6048
50450011	50450011 Other Welfare - Source of Supply	B6041
50450012	50450012 Other Welfare - Pumping	B6041
50450013	50450013 Other Welfare - Water Treatment	B6043
50450014	50450014 Other Welfare - Transm & Distrib	B6045
50450015	50450015 Other Welfare - Customer Accounting	B6047
50450016	50450016 Other Welfare - Admin & General	B6048
50451000	50451000 Employee Awards	B6048
50452000	50452000 Employee Physical Exams	B6048
50454000	50454000 Safety Incentive Awards	B6048
50456000	50456000 Tuition Aid	B6048
50457000	50457000 Training	B6048
50458000	50458000 Referral Bonus	B6048
53401000	53401000 AWWSC Services - Labor OPEX	B6348
53401100	53401100 AWWSC Services - Pension OPEX	B6348
53401200	53401200 AWWSC Services - Group Insurance OPEX	B6348
53401300	53401300 AWWSC Services - Other Benefits OPEX	B6348

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53401400	53401400 AWWSC Services - Contracted Services OPEX	B6348
53401500	53401500 AWWSC Services - Office Supplies OPEX	B6348
53401700	53401700 AWWSC Services - Rents OPEX	B6348
53401800	53401800 AWWSC Services Customer Accounting OPEX	B6348
53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	B6348
53402100	53402100 AWWSC Services - Other O&M Expense OPEX	B6348
53402200	53402200 AWWSC Services - Depr & Amort OPEX	B6348
53402300	53402300 AWWSC Services - General Taxes OPEX	B6348
53402400	53402400 AWWSC Services - Net Interest OPEX	B6348
53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	B6348
53402600	53402600 AWWSC Services - Income Taxes OPEX	B6348
53409999	53409999 AWWSC Services - Conversion	B6348
53481000	53481000 AWWSC Services - Labor CAPX	B6348
53481100	53481100 AWWSC Services - Pension CAPX	B6348
53481200	53481200 AWWSC Services - Group Insurance CAPX	B6348
53481300	53481300 AWWSC Services - Other Benefits CAPX	B6348
53481400	53481400 AWWSC Services - Contracted Services CAPX	B6348
53481500	53481500 AWWSC Services - Office Supplies CAPX	B6348
53481700	53481700 AWWSC Services - Rents CAPX	B6348
53481800	53481800 AWWSC Services Customer Accounting CAPX	B6348
53481900	53481900 AWWSC Services - Maint Supplies & Svcs CAPX	B6348
53482100	53482100 AWWSC Services - Other O&M Expense CAPX	B6348
53482200	53482200 AWWSC Services - Depr & Amort CAPX	B6348
53482300	53482300 AWWSC Services - General Taxes CAPX	B6348
53482400	53482400 AWWSC Services - Net Interest CAPX	B6348
53482500	53482500 AWWSC Services - Other Inc & Ded CAPX	B6348
53482600	53482600 AWWSC Services - Income Taxes CAPX	B6348
53110000	53110000 Contract Svc-Eng - Natural Account	B6318
53110011	53110011 Contract Svc-Eng - Source of Supply	B6311
53110013	53110013 Contract Svc-Eng - Water Treatment	B6313
53110014	53110014 Contract Svc-Eng - Transmission & Distribution	B6315
53110015	53110015 Contract Svc-Eng - Customer Accounting	B6317
53110016	53110016 Contract Svc-Eng - Admin & General	B6318
53150000	53150000 Contract Svc-Other - Natural Account	B6358
53150011	53150011 Contract Svc-Other - Source of Supply	B6351
53150013	53150013 Contract Svc-Other - Water Treatment	B6353
53150014	53150014 Contract Svc-Other - Transmission & Distribution	B6355
53150015	53150015 Contract Svc-Other - Customer Accounting	B6357
53150016	53150016 Contract Svc-Other - Admin & General	B6358
53151000	53151000 Contract Svc-Temp Empl - Natural Account	B6358
53151011	53151011 Contract Svc-Temp Empl - Source of Supply	B6351
53151013	53151013 Contract Svc-Temp Empl - Water Treatment	B6353
53151014	53151014 Contract Svc-Temp Empl - Transmssn & Distr	B6355
53151015	53151015 Contract Svc-Temp Empl - Customer Accounting	B6357
53151016	53151016 Contract Svc-Temp Empl - Admin & General	B6358
53152000	53152000 Contract Svc-Lab Testing - Water Treatment	B6353
53153000	53153000 Contract Services - Accounting	B6328
53154000	53154000 Contract Services - Audit Fees	B6328
53155000	53155000 Contract Services - Legal	B6338
53156000	53156000 Contract Services - Litigation	B6338

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53157000	53157000 Contract Services - Outplacement	B6758
53158000	53158000 Contract Services - BT Related Incr Ext Costs	B6358
53159000	53159000 Contract Services - Centrally Sponsored Projects	B6338
53159100	53159100 Contract Services - Hardware Services	B6338
53185000	53185000 Contract Services - Interco	B6358
52532000	52532000 Electricity - Natural Account	B6758
52532011	52532011 Electricity - Source of Supply	B6751
52532013	52532013 Electricity - Water Treatment	B6753
52532014	52532014 Electricity - Transmission & Distribution	B6755
52532015	52532015 Electricity - Customer Accounting	B6757
52532016	52532016 Electricity - Admin & General	B6758
52546000	52546000 Grounds Keeping - Natural Account	B6758
52546011	52546011 Grounds Keeping - Source of Supply	B6751
52546013	52546013 Grounds Keeping - Water Treatment	B6753
52546014	52546014 Grounds Keeping - Transmission & Distribution	B6755
52546016	52546016 Grounds Keeping - Admin & General	B6758
52548000	52548000 Heating Oil/Gas - Natural Account	B6758
52548011	52548011 Heating Oil/Gas - Source of Supply	B6751
52548013	52548013 Heating Oil/Gas - Water Treatment	B6753
52548014	52548014 Heating Oil/Gas - Transmission & Distribution	B6755
52548015	52548015 Heating Oil/Gas - Customer Accounting	B6757
52548016	52548016 Heating Oil/Gas - Admin & General	B6758
52550000	52550000 Janitorial - Natural Account	B6758
52550012	52550012 Janitorial - Pumping	B6751
52550013	52550013 Janitorial - Water Treatment	B6753
52550014	52550014 Janitorial - Transmission & Distribution	B6755
52550015	52550015 Janitorial - Customer Accounting	B6757
52550016	52550016 Janitorial - Admin & General	B6758
52571000	52571000 Security Service - Natural Account	B6758
52571011	52571011 Security Service - Source of Supply	B6751
52571013	52571013 Security Service - Water Treatment	B6753
52571014	52571014 Security Service - Transmission & Distribution	B6755
52571015	52571015 Security Service - Customer Accounting	B6757
52571016	52571016 Security Service - Admin & General	B6758
52571100	52571100 Add'l Security Costs	B6758
52578000	52578000 Trash Removal - Natural Account	B6758
52578011	52578011 Trash Removal - Source of Supply	B6751
52578013	52578013 Trash Removal - Water Treatment	B6753
52578014	52578014 Trash Removal - Transmission & Distribution	B6755
52578015	52578015 Trash Removal - Customer Accounting	B6757
52578016	52578016 Trash Removal - Admin & General	B6758
52583000	52583000 Water & WW - Natural Account	B6758
52583011	52583011 Water & WW - Source of Supply	B6751
52583013	52583013 Water & WW - Water Treatment	B6753
52583014	52583014 Water & WW - Transmission & Distribution	B6755
52583016	52583016 Water & WW - Admin & General	B6758
52572000	52572000 Telemetering - Source of Supply	B6751
52574000	52574000 Telephone - Natural Account	B6758
52574011	52574011 Telephone - Source of Supply	B6751
52574013	52574013 Telephone - Water Treatment	B6753

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Account Number	Account Description	Alternative Account No.
52574014	52574014 Telephone - Transmission & Distribution	B6755
52574015	52574015 Telephone - Customer Accounting	B6757
52574016	52574016 Telephone - Admin & General	B6758
52574100	52574100 Cell Phone - Natural Account	B6758
52574111	52574111 Cell Phone - Source of Supply	B6751
52574113	52574113 Cell Phone - Water Treatment	B6753
52574114	52574114 Cell Phone - Transmission & Distribution	B6755
52574115	52574115 Cell Phone - Customer Accounting	B6757
52574116	52574116 Cell Phone - Admin & General	B6758
52574200	52574200 Data Lines - Admin & General	B6758
52574300	52574300 Wireless - Service First - Natural Account	B6758
52574314	52574314 Wireless - Service First-Transmission&Distribution	B6755
52574315	52574315 Wireless - Service First - Customer Accounting	B6757
52574316	52574316 Wireless - Service First - Admin & General	B6758
52562500	52562500 Overnight Shipping - Natural Account	B6758
52562511	52562511 Overnight Shipping - Source of Supply	B6751
52562513	52562513 Overnight Shipping - Water Treatment	B6753
52562514	52562514 Overnight Shipping - Transmission & Distribution	B6755
52562516	52562516 Overnight Shipping - Admin & General	B6758
52566000	52566000 Postage - Natural Account	B6758
52566016	52566016 Postage - Admin & General	B6758
52566700	52566700 Printing	B6758
52510000	52510000 Bank Service Charges - Natural Account	B6758
52510016	52510016 Bank Service Charges - Admin & General	B6758
52512500	52512500 Books & Publications	B6758
52526000	52526000 Credit Line Fees	B6758
52526100	52526100 Credit Line Fees Interco	B6758
52542000	52542000 Forms - Natural Account	B6758
52542016	52542016 Forms - Admin & General	B6758
52562000	52562000 Office & Admin Supplies - Natural Account	B6758
52562011	52562011 Office & Admin Supplies - Source of Supply	B6751
52562013	52562013 Office & Admin Supplies - Water Treatment	B6753
52562014	52562014 Office & Admin Supplies - Transmssn & Distr	B6755
52562015	52562015 Office & Admin Supplies - Customer Accounting	B6757
52562016	52562016 Office & Admin Supplies - Admin & General	B6758
52571500	52571500 Software Licenses	B6758
52582000	52582000 Uniforms - Natural Account	B6757
52582011	52582011 Uniforms - Source of Supply	B6751
52582012	52582012 Uniforms - Pumping	B6753
52582013	52582013 Uniforms - Water Treatment	B6753
52582014	52582014 Uniforms - Transmission & Distribution	B6755
52582015	52582015 Uniforms - Customer Accounting	B6757
52582016	52582016 Uniforms - Admin & General	B6757
52599800	52599800 PCard Undistributed	B6758
52801000	52801000 Capital Purchases Clearing	B6758
52801100	52801100 Indirect Overhead Clearing	B6758
52801500	52801500 Dev Funded Const Clearing	B6758
52805000	52805000 Budget COR Clearing	B6758
52805100	52805100 Indirect Overhead RWIP Clearing	B6758
52503000	52503000 Advertising	B6608

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52577500	52577500 Trade Shows	B6751
52534000	52534000 Employee Expenses	B6758
52534200	52534200 Conferences & Registration	B6758
52535000	52535000 Meals Deductible	B6758
52535100	52535100 Meals Non-Deductible	B6758
52567000	52567000 Relocation Expenses	B6758
52000000	52000000 M & S (O&M) - Natural Account	B6205
52001100	52001100 M & S Oper - Source of Supply	B6201
52001200	52001200 M & S Oper - Pumping	B6201
52001300	52001300 M & S Oper - Water Treatment	B6203
52001400	52001400 M & S Oper - Transmission & Distribution	B6205
52001500	52001500 M & S Oper - Customer Accounting	B6207
52001600	52001600 M & S Oper - Admin & General	B6208
52001601	52001601 Shipper's Edge Freight w/o Inventory	
52500000	52500000 Misc Exp (O&M) - Natural Acct	B6758
52501100	52501100 Misc Oper - Source of Supply	B6751
52501200	52501200 Misc Oper - Pumping	B6751
52501300	52501300 Misc Oper - Water Treatment	B6753
52501400	52501400 Misc Oper - Transmission & Distribution	B6755
52501410	52501410 Misc Oper - Transmission & Distribution Storage	B6755
52501415	52501415 Misc Oper - Transmission & Distribution Mains	B6755
52501420	52501420 Misc Oper - Transmission & Distribution Meters	B6755
52501425	52501425 Misc Oper - Transmssn & Distr Meter Install	B6755
52501600	52501600 Misc Oper - Admin & General	B6758
52513200	52513200 Business Development	B6758
52514000	52514000 Charitable Contribution Deductible	B6758
52514100	52514100 Charitable Contribution Nondeductible	B6758
52514500	52514500 Charitable Donations - Health/Education/Environmnt	B6758
52514600	52514600 Charitable Donations - Community	B6758
52514700	52514700 Community Partnerships	B6758
52514800	52514800 Community Commercial Initiatives	B6758
52514900	52514900 Customer Education	B6758
52514901	52514901 Customer Education Communication - Reg	B6758
52514902	52514902 Customer Education Communication - Third Party	B6758
52514903	52514903 Customer Education Communication - Issues	B6758
52514904	52514904 Customer Education Communication - Conservation	B6758
52514905	52514905 Customer Education Communication - Printed	B6758
52514907	52514907 Customer Education - Press Releases	B6758
52514908	52514908 Customer Education - Media Editorial	B6758
52514909	52514909 Customer Education - Video & Photo	B6758
52514910	52514910 Customer Education - Online Development/Production	B6758
52515000	52515000 Community Relations - Events	B6758
52515001	52515001 Community Relations - Specialty	B6758
52522000	52522000 Community Relations	B6758
52524000	52524000 Co Dues/Membership Deductible	B6758
52524100	52524100 Co Dues/Membership Nondeductible	B6758
52525000	52525000 Condemnation Costs	B6758
52525500	52525500 Conservation Expense	B6758
52527000	52527000 Directors Fees	B6758
52527100	52527100 Directors Expenses	B6758

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52540000	52540000 Amort Bus Services Proj Exp	B6758
52548100	52548100 Hiring Costs	B6758
52549000	52549000 Injuries and Damages	B6758
52549500	52549500 Inventory Physical Write-off Scrap	B6758
52554500	52554500 Lab Supplies	B6753
52556000	52556000 Lobbying Expenses	B6758
52556500	52556500 Low Income Pay Program	B6758
52564000	52564000 Penalties Nondeductible	B6758
52568000	52568000 Research & Development	B6758
52579000	52579000 Trustee Fees	B6758
52585000	52585000 Discounts Available	B6758
52585100	52585100 Discounts Lost	B6758
52586000	52586000 PO Small Price Differences - within tolerance	B6758
54110000	54110000 Rents-Real Property - Natural Account	B6418
54110011	54110011 Rents-Real Property - Source of Supply	B6411
54110012	54110012 Rents-Real Property - Pumping	B6411
54110013	54110013 Rents-Real Property - Water Treatment	B6413
54110014	54110014 Rents-Real Property - Transmission & Distribution	B6415
54110015	54110015 Rents-Real Property - Customer Accounting	B6417
54110016	54110016 Rents-Real Property - Admin & General	B6418
54115000	54115000 Rents-Real Property Interco	B6418
54140000	54140000 Rents-Equipment - Natural Account	B6428
54140011	54140011 Rents-Equipment - Source of Supply	B6421
54140012	54140012 Rents-Equipment - Pumping	B6421
54140013	54140013 Rents-Equipment - Water Treatment	B6423
54140014	54140014 Rents-Equipment - Transmission & Distribution	B6425
54140015	54140015 Rents-Equipment - Customer Accounting	B6427
54140016	54140016 Rents-Equipment - Admin & General	B6428
54145000	54145000 Rents-Equipment Intercompany	B6418
55000000	55000000 Transportation (O&M) - Natural Account	B6508
55000011	55000011 Transportation Oper - Source of Supply	B6501
55000012	55000012 Transportation Oper - Pumping	B6501
55000013	55000013 Transportation Oper - Water Treatment	B6503
55000014	55000014 Transportation Oper - Transmission & Distribution	B6505
55000015	55000015 Transportation Oper - Customer Accounting	B6507
55000016	55000016 Transportation Oper - Admin & General	B6508
55000021	55000021 Transportation Maint - Source of Supply	B6502
55000022	55000022 Transportation Maint - Pumping	B6502
55000023	55000023 Transportation Maint - Water Treatment	B6504
55000024	55000024 Transportation Maint - Transmission & Distribution	B6506
55000026	55000026 Transportation Maint - Admin & General	B6508
55000100	55000100 Transportation Capitalized Credits	B6508
55010100	55010100 Transportation Lease Costs	B6508
55010200	55010200 Transportation Lease Fuel	B6508
55010300	55010300 Transportation Lease Maint	B6508
55010400	55010400 Transportation - Employee Reimbursement to Company	B6508
55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	B6508
55020000	55020000 Fuel - Physical Inventory Write-off Scrap	B6508
57010000	57010000 Uncollectible Accounts Exp - Natural Account	B6707
57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	B6707

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Account Number	Account Description	Alternative Account No.
57010016	57010016 Uncollectible Accounts Exp - Admin & General	B6707
57010100	57010100 Uncollectible Accounts Exp - Individual	B6707
57010199	57010199 Uncollectible Expense - Leak Adjustments	B6707
52501500	52501500 Misc Oper - Customer Accounting	B6757
52501510	52501510 Misc Oper - Customer Accounting Mtr Read	B6757
52501515	52501515 Misc Oper - Customer Accounting Cust Rec	B6757
52501520	52501520 Misc Oper - Customer Accounting Cust Serv	B6757
52510015	52510015 Bank Service Charges - Customer Accounting	B6757
52514906	52514906 Customer Education - Bill Inserts	B6758
52520000	52520000 Collection Agencies	B6757
52542015	52542015 Forms - Customer Accounting	B6757
52562515	52562515 Overnight Shipping - Customer Accounting	B6757
52566015	52566015 Postage - Customer Accounting	B6757
56610000	56610000 Regulatory Exp - Amortization	B6668
56611000	56611000 Regulatory Exp - Not Authorized	B6668
56620000	56620000 Regulatory Exp - Amort Depreciation Study	B6678
56630000	56630000 Regulatory Exp - Amort Management Study	B6678
56670000	56670000 Regulatory Exp - Other	B6678
55110000	55110000 Insurance Vehicle	B6568
55115000	55115000 Insurance Vehicle - Intercompany	B6568
55710000	55710000 Insurance General Liability	B6578
55711000	55711000 Insurance Casualty Reserve	B6578
55715000	55715000 Insurance General Liability - Intercompany	B6578
55720000	55720000 Insurance Workers Compensation	B6588
55720100	55720100 Insurance WC Capitalized Credits	B6588
55725000	55725000 Insurance Workers Compensation - Intercompany	B6588
55730000	55730000 Insurance Other	B6598
55735000	55735000 Insurance Other - Intercompany	B6598
55740000	55740000 Insurance Property	B6598
55745000	55745000 Insurance Property - Intercompany	B6598
62002100	62002100 M&S Maint - Source of Supply	B6202
62002200	62002200 M&S Maint - Pumping	B6202
62002300	62002300 M&S Maint - Water Treatment	B6204
62002400	62002400 M&S Maint - Transmission & Distribution	B6206
62002600	62002600 M&S Maint - Admin & General	B6208
62502100	62502100 Misc Maint - Source of Supply	B6752
62502110	62502110 Misc Maint - Source of Supply Struct & Imp	B6752
62502115	62502115 Misc Maint - Source of Supply Coll & Imp	B6752
62502120	62502120 Misc Maint - Source of Supply Lake	B6752
62502125	62502125 Misc Maint - Source of Supply Wells	B6752
62502130	62502130 Misc Maint - Source of Supply Infil Gallery	B6752
62502135	62502135 Misc Maint - Source of Supply Supply Mains	B6752
62502200	62502200 Misc Maint - Pumping	B6752
62502210	62502210 Misc Maint - Pumping - Struct & Imp	B6752
62502215	62502215 Misc Maint - Pumping - Power Production	B6752
62502300	62502300 Misc Maint - Water Treatment	B6754
62502310	62502310 Misc Maint - Water Treatment - Struct & Imp	B6754
62502315	62502315 Misc Maint - Water Treatment - Equipment	B6754
62502400	62502400 Misc Maint - Transmission & Distribution	B6756
62502410	62502410 Misc Maint - Transmission & Distr - Struct & Imp	B6756

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Account Number	Account Description	Alternative Account No.
62502415	62502415 Misc Maint - Transmission & Distrib - Dist Res	B6756
62502420	62502420 Misc Maint - Transmission & Distribution - Mains	B6756
62502425	62502425 Misc Maint - Transmission & Distrib - Fire Main	B6756
62502430	62502430 Misc Maint - Transmission & Distribution - Service	B6756
62502435	62502435 Misc Maint - Transmission & Distribution - Meters	B6756
62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	B6756
62502600	62502600 Misc Maint - Admin & General	B6758
62510000	62510000 Amort Def Maint - Natural Account	B6756
62512100	62512100 Amort Def Maint - Source of Supply	B6752
62512200	62512200 Amort Def Maint - Pumping	B6752
62512300	62512300 Amort Def Maint - Water Treatment	B6754
62512400	62512400 Amort Def Maint - Transmission & Distribution	B6756
62520700	62520700 Misc Maint Paving/Backfill	B6756
62520800	62520800 Misc Maint Permits - Natural Account	B6752
62520821	62520821 Misc Maint Permits - Source of Supply	B6752
62520824	62520824 Misc Maint Permits - Transmission & Distribution	B6756
63110021	63110021 Contract Svc-Eng Maint - Source of Supply	B6312
63110022	63110022 Contract Svc-Eng Maint - Pumping	B6312
63110023	63110023 Contract Svc-Eng Maint - Water Treatment	B6314
63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	B6316
63110026	63110026 Contract Svc-Eng Maint - Admin & General	B6318
63150021	63150021 Contract Svc-Other Maint - Source of Supply	B6352
63150022	63150022 Contract Svc-Other Maint - Pumping	B6353
63150023	63150023 Contract Svc-Other Maint - Water Treatment	B6354
63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	B6356
63150026	63150026 Contract Svc-Other Maint - Admin & General	B6358
52801200	52801200 Capital Accrual Clearing	B6758
52801700	52801700 T&I Indirect OH Clearing	B6758
88101000	88101000 Capital Movements - UP	B6758
88106000	88106000 Capital Movements - CCNC	B6758
88107000	88107000 Capital Movements - CWIP	B6758
88108020	88108020 Capital Movements - UP - A/D - Salvage	B6758
88121000	88121000 Capital Movements - Non-Utility Property	B6758
88121800	88121800 Capital Movements - Non-Utility Property - CWIP	B6758
88186800	88186800 Capital Movements - Reg Asset Cost of Removal	B6758
88186801	88186801 Capital Movements - Reg Asset Cost of Removal RWIP	B6758
88252100	88252100 Capital Movements - ADV NT	B6758
88252170	88252170 Capital Movements - ADV NT WIP	B6758
88252200	88252200 Capital Movements - ADV Tax	B6758
88252270	88252270 Capital Movements - ADV Tax WIP	B6758
88257000	88257000 Capital Movements - Cost of Removal	B6758
88257100	88257100 Capital Movements - RWIP	B6758
88271100	88271100 Capital Movements - CIAC NT	B6758
88271170	88271170 Capital Movements - CIAC NT WIP	B6758
88271200	88271200 Capital Movements - CIAC Tax	B6758
88271270	88271270 Capital Movements - CIAC Tax WIP	B6758
88900000	88900000 Capital Movements - Settlement	B6758
68011000	68011000 Depreciation Exp - UPIS General	B403
68011100	68011100 Depreciation Expense - Vehicles	B403
68011110	68011110 Depreciation Expense -Capitalized Credits	B403

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Account Number	Account Description	Alternative Account No.
68011200	68011200 Depreciation Exp - Non-Utility Property	B403
68011500	68011500 Depreciation Exp - Amort Def Depreciation	B403
68012000	68012000 Depreciation Exp - Amort CIAC Tax	B403
68012500	68012500 Depreciation Exp - Amort CIAC Nontax	B403
68013000	68013000 Depreciation Exp - UPAA FAS141	B403
68013500	68013500 Depreciation Exp - Neg UPAA	B406
68014000	68014000 Depreciation Exp - Regulatory Acq Adj	B406
68251000	68251000 Amortization - Ltd Term Plant	B4071
68252000	68252000 Amortization - Capital Leases	B4071
68253000	68253000 Amortization - Post In-Service AFUDC	B4071
68254000	68254000 Amortization - Reg Asset AFUDC	B4071
68255000	68255000 Amortization - UPAA	B406
68256000	68256000 Amortization - Intangible Finite Life	B406
68257000	68257000 Amortization - Property Losses	B4072
68258000	68258000 Amortization - Reg Asset	B4071
68259000	68259000 Amortization - Other UP	B4071
68311000	68311000 Removal Costs - ARO/Net Neg Salvage	B403
68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	B403
68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	B403
69011000	69011000 FIT - Current	B40910
69011400	69011400 FIT - Current - Unitary Returns	B40910
69012000	69012000 FIT - Prior Year Adjustment	B40910
69012400	69012400 FIT - Prior Year - Unitary Returns	B40910
69012500	69012500 FIT - Acquisition Adjustment	B40910
69013100	69013100 FIT - Income Tax Interest	B40910
69013200	69013200 FIT - Income Tax Penalty	B40910
69021000	69021000 SIT - Current	B40911
69021400	69021400 SIT - Current - Unitary Returns	B40911
69022000	69022000 SIT - Prior Year Adjustment	B40911
69022400	69022400 SIT - Prior Year - Unitary Returns	B40911
69022500	69022500 SIT - Acquisition Adjustment	B40911
69023100	69023100 SIT - Income Tax Interest	B40910
69023200	69023200 SIT - Income Tax Penalty	B40910
69061000	69061000 Deferred FIT - Current Year	B41010
69061400	69061400 Deferred FIT - Current Year - Unitary Returns	B41010
69062000	69062000 Deferred FIT - Prior Year Adjustment	B41010
69062400	69062400 Deferred FIT - Prior Year - Unitary Returns	B41010
69063000	69063000 Deferred FIT - Reg Asset/Liability	B41010
69065000	69065000 Deferred FIT - Other	B41010
69071000	69071000 Deferred SIT - Current Year	B41011
69071400	69071400 Deferred SIT - Current Year - Unitary Returns	B41011
69072000	69072000 Deferred SIT - Prior Year Adjustment	B41011
69072400	69072400 Deferred SIT - Prior Year - Unitary Returns	B41011
69073000	69073000 Deferred SIT - Reg Asset/Liability	B41011
69073500	69073500 Deferred SIT - Other	B41011
69522000	69522000 Investment Tax Credits Restored - 3%	B41211
69523000	69523000 Investment Tax Credits Restored - 4%	B41211
69524000	69524000 Investment Tax Credits Restored - 10%	B41211
69525000	69525000 Investment Tax Credits Restored - 6%	B41211
69550000	69550000 Investment Tax Credits Restored SIT	B41211

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Account Number	Account Description	Alternative Account No.
68520000	68520000 Property Taxes	B40811
68520100	68520100 Tax Discounts	B40811
68529000	68529000 Property Tax Non-Utility Property	B40820
68532000	68532000 FUTA	B40812
68532100	68532100 FUTA Cap Credits	B40812
68533000	68533000 FICA	B40812
68533100	68533100 FICA Cap Credits	B40812
68535000	68535000 SUTA	B40812
68535100	68535100 SUTA Cap Credits	B40812
68536000	68536000 ER Local Tax	B40812
68536100	68536100 Local Cap Credit	B40812
68541000	68541000 Capital Stock Tax	B40813
68542000	68542000 Enviromental Tax	B40813
68543000	68543000 Other Taxes and Licenses	B40813
68544000	68544000 Gross Receipts Tax	B40813
68545000	68545000 Utility Reg Assessment	B40810
59011000	59011000 Gains/Losses Non-Utility Property Disposals	B426
59011500	59011500 Gains/Losses Non-Utility Property Sales	B426
59021000	59021000 Gains/Losses Utility Property Sales	B426
59022000	59022000 Gains/Losses Acquisition of Asset	B426
71010000	71010000 Dividend Income	B419
71015000	71015000 Dividend Income C/S Interco	B419
71030000	71030000 Dividend Income P/S Interco	B419
81810000	81810000 Interest Income	B419
81815000	81815000 Interest income-LTD intercompany	B419
81815100	81815100 Interest Income - STD Intercompany	B4273
81816000	81816000 Interest Income - LTD debt discount amort	B4273
81817000	81817000 AWTR Interest Income - LTD debt premium amort	B4273
70510000	70510000 AFUDC - Equity	B420
71511000	71511000 M&J Revenues	B415
71511500	71511500 M&J Revenues Intercompany	B415
71511510	71511510 M&J Rev WLPP Billing Intercompany	B415
71521000	71521000 M&J Expenses	B416
71521500	71521500 M&J Expenses Intercompany	B416
71611000	71611000 Misc Nonutility Revenue	B421
71611100	71611100 Misc Nonutility Rev Rents	B421
71611510	71611510 Misc Nonutility Revenue Intercompany	B421
71611520	71611520 Misc Nonutility Rev Debt Exp Intercompany	B421
71611530	71611530 Misc Nonutility Rev Credit Line Intercompany	B421
71611540	71611540 Misc Nonutility Rev Rent Intercompany	B421
71621000	71621000 Misc Nonutility Expense	B426
71630000	71630000 Misc Nonutility JV Profit/Loss	B426
71711000	71711000 Gains/Losses SERP Inv (Suppl Exec Retiremnt Plan)	B426
71712000	71712000 Gains/Losses Other Non-Operating	B426
71713000	71713000 Gains/Losses Deferred Comp Trust	B426
72801000	72801000 Adv Receipt Services Clearing	B421
72801100	72801100 Adv Receipt Non-Services Clearing	B421
72801200	72801200 Adv Refund Services Clearing	B421
72801300	72801300 Adv Refund Non-Services Clearing	B421
72802000	72802000 CIAC Receipt Services Clearing	B421

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Account Number	Account Description	Alternative Account No.
72802100	72802100 CIAC Receipt Non-Services Clearing	B421
72803000	72803000 Salvage/Scrap Receipt Clearing	B421
72803100	72803100 Property Sale Receipt Clearing	B421
58001000	58001000 Impairment - Goodwill	B6758
58001500	58001500 Impairment - Intangibles	B6758
58002000	58002000 Impairment - Plant Property & Equipment	B6758
75510000	75510000 Amortize UPAA	B426
75520000	75520000 Amortize Preferred Stock Expense	B426
75810000	75810000 Donations Deductible	B426
75811000	75811000 Donations Deduct Customer Assist	B426
75815000	75815000 Donations Non-deductible	B426
75820000	75820000 Other Income Deductions	B426
75840000	75840000 Lobbying Expenses	B426
75841000	75841000 Political Contributions	B426
69031000	69031000 FIT - Other Income & Deductions Current Year	B40920
69031500	69031500 FIT - Reduction Acquisition Adjustment	B40920
69041000	69041000 SIT - Other Income & Deductions Current Year	B40920
69041500	69041500 SIT - Reduction Acquisition Adjustment	B40920
81010000	81010000 Interest Long Term Debt	B4273
81015000	81015000 Interest Long Term Debt Intercompany	B4273
81016000	81016000 Interest expense-LTD debt discount amort inside	B4273
81017000	81017000 Early Debt Retirement Loss - External	B4273
81017100	81017100 Early Debt Retirement Gain - Intercompany	B4273
81017200	81017200 Early Debt Retirement Loss - Intercompany	B4273
81020000	81020000 Dividends Declared P/S w/ Mand Redemptn Requiremts	B437
81030000	81030000 Interest Capital Lease	B4273
81035000	81035000 Interest Capital Lease Intercompany	B4273
81050000	81050000 Interest LTD Gain/Loss Hedge SWAP	B4273
81050100	81050100 Interest LTD Gain/Loss Hedge Debt	B4273
81050300	81050300 Gain on Hedge	B4273
81050305	81050305 Gain on Hedge Intercompany	B4273
81050400	81050400 Loss on Hedge	B4273
81050405	81050405 Loss on Hedge Intercompany	B4273
81055200	81055200 Interest LTD Gain/Loss Hedge Intercompany	B4273
81310000	81310000 Interest Short Term Debt	B4272
81315000	81315000 Interest Short Term Debt Intercompany	B4272
81315100	81315100 In-House Cash Center Interest Inc/Exp Clearing	B4272
81500000	81500000 Interest Other	B4275
85000000	85000000 AFUDC Debt	B420
82010000	82010000 Amortize Debt Disc & Exp	B428
82015000	82015000 Amortize Debt Disc & Exp Intercompany	B428
82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	B428
82020000	82020000 Amort P/S Exp w/ Mandatory Redemptn Requiremts	B428
86031000	86031000 Dividend Declared Preferred Stock	B437
86031500	86031500 Dividend Declared Preferred Stock Intercompany	B437
86021000	86021000 Dividend Declared Common Stock	B438
86021500	86021500 Dividend Declared Common Stock Intercompany	B438
89999999	89999999 Conversion Exceptions	

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

1-7. Identification. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 24. Identify the service area(s) in which the 'Lookout Valley Zone' is located.

RESPONSE:

The Lookout Valley Zone is located in the Chattanooga service area.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-8. Source & Support. Refer to the *Petition*, File <Petitioner Exhibit TAWC 2024 ICRRR & ROE Test Calculation>, Tab “2024 ICRRR Calc”. Provide support for the \$362,155 of (Over) Collection from the prior period. Define precisely the calculation underlying this balance.

RESPONSE:

Please refer to TAW_R_CADDR08_Attachment. To arrive at the \$362,155 TAWC used actuals revenues recovered under the capital rider and compared to the amount authorized (Docket No. 23-00018).

Line Number	Description	Qualified Infrastructure Investment Program QIIP 2022 Legacy	Economic Development Investment EDI 2022 Legacy	Safety and Environmental Compliance SEC 2022 Legacy	Total
		Company Totals	Company Totals	Company Totals	
1	Additions Subject to Rider:	\$91,148,832	\$8,824,903	\$40,089,619	\$140,063,354
2	Plus: Cost of Removal less Salvage	18,626,758	2,021	4,322,504	22,951,282
3	Less: Contributions in Aid to Construction (CIAC)	2,314,600	273,854	0	2,588,454
4	Less: Deferred Income Taxes	9,972,679	740,433	5,024,195	15,737,307
5	Less: Accumulated Depreciation	7,827,555	289,656	5,304,689	13,421,900
6	Net Investment Supplied Additions:	\$89,660,756	\$7,522,981	\$34,083,239	\$131,266,975
7					
8	Pre-Tax Authorized Rate of Return:	8.45%	8.45%	8.45%	8.45%
9	Pre-Tax Return on Additions:	\$7,577,636	\$635,801	\$2,880,529	\$11,093,966
10					
11	Depreciation Expense on Additions:	2,369,867	126,510	1,227,139	3,723,517
12					
13	Property and Franchise Taxes Associated:	1,142,581	119,274	507,395	1,769,250
14					
15	Revenues:	11,090,084	881,585	4,615,063	16,586,732
16					
17	Revenue Taxes	3.19%	3.19%	3.19%	3.19%
18	Capital Riders Revenues with Revenue Taxes	11,455,633	910,644	4,767,184	17,133,461
19					
20	APP Revenue Reduction	(28,436)	(2,106)	(15,454)	(45,996)
21					
22	Total Capital Riders Revenues with Revenue Taxes & APP	\$11,427,198	\$908,538	\$4,751,730	\$17,087,465
23					
24	Actual Capital Riders Revenues Billed - Legacy	\$12,170,002	\$1,230,251	\$4,049,366	\$17,449,620
25					
26	(Over)/Under Capital Riders Revenue Billings	\$742,805	\$321,713	(\$702,364)	\$362,155

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-9. Explanation. Refer to the *Petition*, File <Petitioner Exhibit TAWC 2024 ICRRR & ROE Test Calculation>, Tab “2024 ICRRR Calc”. Is it the Company’s position that it should be permitted to retain the over collection in this situation where there is not a positive revenue requirement to be collected? If so, provide the reasoning for that position.

RESPONSE:

Yes. The tariff adopted in TPUC Docket No. 19-00103 requires the reduction of the ICRRR by the amount of any over collection of revenues during 2023 at line 43 of the Calculation. In 2023, TAWC over-collected Legacy Rider authorized revenue by \$362,155. At line 43, that amount is subtracted from the after-tax revenue requirement \$862,936, leaving the remaining after tax revenue requirement to be \$500,782. Notwithstanding the over collection adjustment, because the ROE Test yielded an Adjusted ROE in excess of authorized, the Company is also not permitted to seek any ICRRR recovery. Conversely, if there had been an under collection of revenues during 2023, the operation of the ICR Tariff adopted in Docket No. 19-00103 would have increased the ICRRR but still, because of the ROE Test outcome referenced above, the Company would not be able to seek recovery of that increased ICRRR either.

In sum, the ICR Tariff governs this result. The ICR Tariff works to reduce the ICRRR by any overcollections, reducing the amount of ICRRR the Company can request. (See Line 42 of

the ICRRR Calculation - TPUC No. 19 Original Sheet No. 12-ICR-8). Conversely, under the Tariff, any under collection has the effect of increasing the ICRRR.

Regardless, because the Company's Adjusted ROE as calculated under the Tariff exceeds the currently authorized ROE of 10%, there is an earnings surplus that makes this issue moot. Under the Tariff, there will be "no ICRRR for that single year." Absent an earning surplus, the Company would have submitted an ICRRR of \$500,782, reduced from \$862,936 by the over collection. However, due to the surplus earning defined by the ROE Test, none of the \$500,782 is eligible for recovery by TAWC. And hence, the ICRRR percentage is zero.

This is the way the Commission-authorized Tariff functions. Further, as the Tariff functions symmetrically to both over and under collections, this outcome is not only accurate but fair and reasonable.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-10. Explanation. Provide a narrative explanation for how the over collection amount of \$362,155 was recorded on the Company's books as of December 31, 2023.

RESPONSE:

Over collection amount was included in our revenues for 2023. TAWC rider tracks rider revenues separately. This amount was calculated as explained in the Response to DR 1-08, by comparing actual rider revenues with the amount authorized in the (TPUC Docket No. 23-00018).

TAWC deferred an estimated overcollection of revenue in 2023 pending a resolution or decision in TPUC Docket No. 19-00103. With the adoption of the ICR in December of 2023, the previous capital rider tariff was replaced by the ICR. As a result of the new tariff, no refund to customers is required.

Please refer to Calculation of Return on Equity Test for the adjustment to increase Book income (Line No 16) by the amount deferred of \$344,357.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-11. Source & Support. Refer to the *Petition*, File <Petitioner Exhibit TAWC 2024 ICRRR & ROE Test Calculation>, Tab “2024 ICRRR Calc”. Provide the supporting calculations for the Incremental CR Depreciation Expense of \$540,842.

RESPONSE:

Please refer to the *Petition*, File <Petitioner Exhibit TAWC 2024 Incremental Capital Rider>, Tab “Incremental Rider Summary” for the supporting calculations for the Incremental CR Depreciation Expense of \$540,842.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout and/or Bob Lane

Question:

1-12. Reconciliation. Refer to *Direct Testimony of Grady Stout, P.E. (With Exhibits and Verification)* at 11, Table TAWC Net Rider Capex 2014-2023. Also, refer to the *Petition*, File <Petitioner Exhibit TAWC 2024 Incremental Capital Rider>, Tab “WKP Tax Depreciation Balances”. Mr. Stout identifies qualifying 2023 Capital Expenditures of \$26,778,307 in the table. Reconcile the table’s value with 2023 Capital Expenditure values reflected within the Tab “WKP Tax Depreciation Balances”.

RESPONSE:

The Table TAWC Net Rider Capex 2014-2023, identifies the qualifying 2023 Capital Expenditures of \$26,778,307.

The 2023 amounts reflected on the Tab “WKP Tax Depreciation Balances” reflect the cumulative amount of rider eligible net plant in service amounts.

**TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 24-00011
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-13. Identification and Explanation. Identify and explain the nature of any balances deferred on the Company's books as of December 31, 2023, recorded pursuant to the provisions of the Commissions' Order in TPUC Docket No. 19-00103. Further, explain how these balances will be accounted for on the Company's 2024 financial statement.

RESPONSE:

The Company did not defer any expenses in 2023 pursuant to the provisions of the Commission's Order in TPUC Docket No. 19-00103.

The Company deferred revenues based on an estimation of over collection during 2023 related to Legacy Riders in the amount of \$344,857.00 [net income impact of the deferral] under the provisions of the previous Capital Rider mechanisms because TPUC Docket No. 19-00103 was not adopted until December of 2023. That deferral of revenues was reversed and is shown on line 16 of Petitioner Exhibit TAWC 2023 ROE Test Calculation as a positive adjustment to Book Net Income.

In 2024 the Company will defer Depreciation Expense, Property Tax Expense and the Debt Costs associated with rider eligible investments under the provisions of the Commission's Order in TPUC Docket No. 19-00103.

TENNESSEE AMERICAN WATER COMPANY

DOCKET NO. 24-00011

**FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: Bob Lane

Question:

1-14. Source & Support and Explanation. Refer to the *Petition*, File <Petitioner's Exhibit – Annual Approved Tariffs> and respond to the following:

- a. Provide all calculations in excel format with cell references intact which support the -3.72% TCJA offset reflected on this schedule;
- b. Reconcile the -3.72% TCJA offset for 2023 with pdf page 7 of the Company's November 30, 2023 filing which indicates a net TCJA tariff component of -3.82% (-4.32% + .5%);
- c. Confirm which set of TCJA rates have been billed beginning in January 1, 2024; and
- d. Explain why the Excess Accumulated Deferred Income Tax surcharge percentage is a positive value, rather than a negative value.

RESPONSE:

- a. There was no calculation done to support the -3.72% TCJA offset.
- b. The -3.72% amount is a typographical error and should be 3.82%, as reflected in the Company's November 30, 2023 filing. The correct amount of the TCJA offset should be minus 4.32 plus the ADIT of 0.50. This equals a TCJA offset of 3.82%. The correct amount of the TCJA offset should be minus 4.32 plus the ADIT of 0.50. This equals a TCJA offset of 3.82% .
- c. The Company confirms that since January 1, 2024 it has been billing customers minus 4.32 percent for the TCJA offset and 0.50 percent for the ADIT. The Company's system bills each of these two items separately.
- d. The Excess Accumulated Deferred Income Tax surcharge became positive, rather than negative as Income Tax previously deferred is no longer being deferred but

rather is now being paid. As time passed the Accumulated Deferred Taxes declined, thus the negative adjustment for ADIT became smaller and now in 2024 it has become positive. This “flipping” of the deferral of ADIT is a normal feature of the ADIT mechanism. As a result, the ADIT adjustment went from a minus 0.23 to a positive 0.50% effective January 1, 2023.

Attached is the calculation Xcel spread sheet of the calculation of the 0.50% ADIT.

See TAW_R_CADDR14_032824 ATTACHMENT EADIT_Tariff_Calc 1130232024

Tennessee American Water
Income EADT
Tariff Rate Calculation

2020 Rate		EADT Amount	
Rate Year Amortization		\$2,424,476.43	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Gross-up Rate		1.35882116	
Grossed Up Amortization		\$3,289,330.00	
EADT Rate Base Offset		\$745,993.36	IRS consistency rules
Authorized Pre-Tax Rate of Return		8.45155%	
Pre-Tax Rate Return on EADT Amortization		\$603,682.00	
Total 2020 EADT Revenue Credit		\$3,799,265.00	
Authorized Revenue For 2020 Credit (7/3/20)		\$27,459,672	
EADT percentage to apply to bill for 2020		3.720%	EADT rate will be required to expire at year end, 12/31/20

2021 Rate		\$1,791,162.77	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Rate Year Amortization			
Gross-up Rate		1.36382116	
Grossed Up Amortization		\$2,424,614.00	
EADT Rate Base Offset		\$3,320,059.81	IRS consistency rules
Authorized Pre-Tax Rate of Return		8.45155%	
Pre-Tax Rate Return on EADT Amortization		\$280,593.00	
Total 2021 EADT Revenue Credit		\$7,144,377.00	
Service Charge and Volumetric Revenues as Per Docket No. 12-00049		\$47,073,724	
EADT percentage to apply to bill - Annual		0.580%	Annual rate to be applied on 1/1/2021 and to be updated in the next capital rider surcharge filing with 2021 ARAM amount.

2022 Rate		\$1,778,656.79	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Rate Year Amortization			
Gross-up Rate		1.36582116	
Grossed Up Amortization		\$2,407,583.00	
EADT Rate Base Offset		\$5,104,969.34	IRS consistency rules
Authorized Pre-Tax Rate of Return		8.45155%	
Pre-Tax Rate Return on EADT Amortization		\$431,444.00	
Total 2022 EADT Revenue Credit		\$3,979,530.00	
Service Charge and Volumetric Revenues as Per Docket No. 12-00049		\$47,073,724	
EADT percentage to apply to bill - Annual		0.260%	Annual rate to be applied on 1/1/2022 and to be updated in the next capital rider surcharge filing with 2022 ARAM amount.

2023 Rate		\$467,808.00	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Rate Year Amortization			
Gross-up Rate		1.36382116	
Grossed Up Amortization		\$633,338.00	
EADT Rate Base Offset		\$6,228,201.49	IRS consistency rules
Authorized Pre-Tax Rate of Return		8.45155%	
Pre-Tax Rate Return on EADT Amortization		\$626,378.00	
Total 2023 EADT Revenue Credit		\$3,066,455.00	
Service Charge and Volumetric Revenues as Per Docket No. 12-00049		\$47,073,724	
EADT percentage to apply to bill - Annual		0.243%	Annual rate to be applied on 1/1/2023 and to be updated in the next capital rider surcharge filing with 2023 ARAM amount.

2024 Rate		\$335,694.00	amortization amount includes adjustment for inverse sign from TPUC Staff discovery response
Rate Year Amortization			
Gross-up Rate		1.36382116	
Grossed Up Amortization		\$119,088.00	
EADT Rate Base Offset		\$6,579,952.49	IRS consistency rules
Authorized Pre-Tax Rate of Return		8.45155%	
Pre-Tax Rate Return on EADT Amortization		\$656,402.00	
Total 2024 EADT Revenue Credit		\$7,237,612.00	
Service Charge and Volumetric Revenues as Per Docket No. 12-00049		\$47,073,724	
EADT percentage to apply to bill - Annual		0.580%	Annual rate to be applied on 1/1/2024 and to be updated in the next capital rider surcharge filing with 2023 ARAM amount.

2020 EADT Rate Base													Total	
Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20		
						346,354.06	346,354.06	346,354.06	346,354.06	346,354.06	346,354.06	346,354.07	2,424,478.43	50.00
0.00	0.00	0.00	0.00	0.00	0.00	346,354.06	692,708.12	1,039,062.18	1,385,416.24	1,731,770.30	2,078,124.36	2,424,478.43	745,993.36	Average

2021 EADT Rate Base													Total	
Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21		
0.00	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	149,263.56	1,791,162.77	50.00
2,434,478.43	2,573,741.99	2,723,005.56	2,872,269.12	3,021,532.69	3,170,796.25	3,320,059.81	3,469,323.38	3,618,586.94	3,767,850.51	3,917,114.07	4,066,377.63	4,215,641.20	3,320,059.81	Average

2022 EADT Rate Base														Total	Average
Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22			
0.00	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	148,221.36	1,778,656.29	50.00
4,215,641.20	4,363,862.56	4,512,083.91	4,660,305.27	4,808,526.63	4,956,747.99	5,104,969.34	5,253,190.70	5,401,412.06	5,549,633.42	5,697,854.78	5,846,076.13	5,994,297.49	5,104,969.34	Average	

2023 EADT Rate Base													Total	
Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23		
0.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	38,984.00	467,808.00	50.00
5,994,297.49	6,033,281.49	6,072,265.49	6,111,349.49	6,150,233.49	6,189,217.49	6,228,201.49	6,267,185.49	6,306,169.49	6,345,153.49	6,384,137.49	6,423,121.49	6,462,105.49	6,228,201.49	Average

2024 EADT Rate Base													Total	
Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24		
0.00	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	19,641.17	235,694.00	50.00
6,462,105.49	6,481,746.66	6,501,387.82	6,521,028.99	6,540,670.16	6,560,311.32	6,579,952.49	6,599,593.66	6,619,234.82	6,638,875.99	6,658,517.16	6,678,158.32	6,697,799.49	6,579,952.49	Average

Tennessee American Water
Excess ADIT
Years 2018, 2019 & 2020
Response to PUC Staff DR 1_003

Response to PUC Staff DR 1_003			Non Plant / Non Power Tax Amortization Period	Per Company			PUC1_003			Per 5/11 Hearing	
		Total Net Excess	Protected / Unprotected	2018 Excess	2019 Excess	2020 Excess		2018 Excess	2019 Excess	2020 Excess	2020 Excess
Net Excess Amortization from Powertax (Rpt 259)											
Method / Life	ARAM	13,196,175	Protected	363,518	372,267	400,935	ARAM	363,518	372,267	400,935	1,136,720 three years
Cost of Removal	ARAM	552,564	Uncertain	0	0	0	ARAM	0	0	0	0 three years
Repairs	ARAM	4,757,620	Unprotected	123,584	141,299	110,508	3 yr	1,585,873	1,585,873	1,585,873	1,585,873 first year
Taxable CIAC	ARAM	(403,370)	Protected	(22,436)	(22,436)	(22,437)	ARAM	(22,436)	(22,436)	(22,437)	(67,309) three years
All Other	ARAM	268,862	Unprotected	64,034	85,657	46,173	3 yr	89,621	89,621	89,621	89,621 first year
Powertax		18,371,852		528,700	576,786	535,179		2,016,576	2,025,325	2,053,992	2,744,905
Federal NOL	Proportional to ARAM	(801,599)	Uncertain	23,969	28,685	25,412	ARAM	23,969	28,685	25,412	(78,066) three years
Plant Customer Advances	Proportional to ARAM	(460,203)	Unprotected	(13,244)	(14,876)	(14,264)	3 yr	(153,401)	(153,401)	(153,401)	(153,401) first year
Plant CWIP	Proportional to ARAM	11,763	Unprotected	339	380	365	3 yr	3,921	3,921	3,921	3,921 first year
CIAC WIP	Proportional to ARAM	(5,619)	Unprotected	(162)	(182)	(174)	3 yr	(1,873)	(1,873)	(1,873)	(1,873) first year
Plant 481	Proportional to ARAM	110,156	Unprotected	3,170	3,561	3,414	3 yr	36,719	36,719	36,719	36,719 first year
Total Subject to ARAM		17,226,349		542,771	594,354	549,932		1,925,910	1,939,375	1,964,770	2,552,205
All Other Non Plant	Amortization	(383,178)	Unprotected	20	(19,159)	(19,159)	3 yr	(127,726)	(127,726)	(127,726)	(127,726) first year
Total Federal and State Excesses		16,843,171			523,613	575,196		1,798,184	1,811,649	1,837,044	2,424,478

1,786,220

Calculation of EADIT Credit

		Per Company	PUC1_003
Catch up amortization	1-1-18 to 12-31-19	1,098,808	3,609,833
Gross Up		1,487,590	4,887,068
Rate Year Amortization	1-1-20 to 12-31-20	530,773	1,837,044
Gross Up		718,572	2,487,029
Total 2020 Credit		<u>2,206,162</u>	<u>7,374,098</u>
Authorized Revenues		47,073,724	47,073,724
EADIT percentage to apply to bill		4.69%	15.66%
Docket # 19-00105			
Tariff percentage authorized		24.21%	24.21%
EADIT percentage adjustment		-4.69%	-15.66%
Tariff percentage with 2020 EADIT		<u>19.52%</u>	<u>8.55%</u>

168(i)(9)Normalization rules.—

168(i)(9)(A)In general.—

In order to use a normalization method of accounting with respect to any public utility property for purposes of subsection (f)(2)—

168(i)(9)(A)(i)

the taxpayer must, in computing its tax expense for purposes of establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, use a method of depreciation with respect to such property that is the same as, and a depreciation period for such property that is no shorter than, the method and period used to compute its depreciation expense for such purposes; and

168(i)(9)(A)(ii)

if the amount allowable as a deduction under this section with respect to such property (respecting all elections made by the taxpayer under this section) differs from the amount that would be allowable as a deduction under section 167 using the method (including the period, first and last year convention, and salvage value) used to compute regulated tax expense under clause (i), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

168(i)(9)(B)Use of inconsistent estimates and projections, etc.—

168(i)(9)(B)(i)In general.—

One way in which the requirements of subparagraph (A) are not met is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with the requirements of subparagraph (A).

168(i)(9)(B)(ii)Use of inconsistent estimates and projections.—

The procedures and adjustments which are to be treated as inconsistent for purposes of clause (i) shall include any procedure or adjustment for ratemaking purposes which uses an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under subparagraph (A)(ii) unless such estimate or projection is also used, for ratemaking purposes, with respect to the other 2 such items and with respect to the rate base.

168(i)(9)(B)(iii)Regulatory authority.—

The Secretary may by regulations prescribe procedures and adjustments (in addition to those specified in clause (ii)) which are to be treated as inconsistent for purposes of clause (i).

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 28 day of March, 2024.

Kathryn Robinson
Notary Public

My Commission expires: 10/20/2024



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 29th day of March 2024.



Melvin Malone